Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1923.

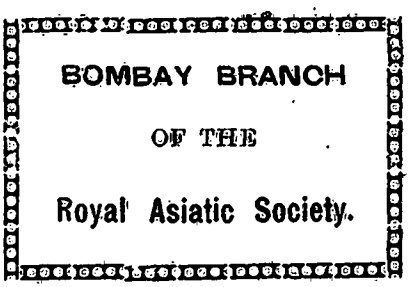
(Established 22nd September 1836.)

VOLUME I.

00133594

Bombay:
PRINTED AT THE TIMES PRESS.

1924.



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WITH THE COMPLIMENTS OF THE SECRETARY
BOMBAY CHAMBER OF COMMERCE.

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CONTENTS.

	PAGE.
Accounts of the Chamber	280
Acceptance Note—Form required by Arbitration Act ...	232
Acts passed by the Indian Legislature during 1923... . .	262
Address to Sir George Lloyd	28
——— Sir Leslie Wilson	28
Annual General Meeting	xi
Arbitration Clauses—Draft Convention	219
Associated Chambers of Commerce of India and Ceylon ...	15
Aviation, Commercial	150
Awards, Stamp Duty on	222
Bar Committee, Indian	49
Bills of Exchange—Rate of Exchange at which payable ..	75
Bills of Lading—" Received for Shipment "	175
for French Ports	179
Blackett, Sir Basil—Visit to the Chamber	18
Bombay Telephone Company, Limited—Chamber's representative	4
British Imperial Council of Commerce	ix
Business Names and Partnerships—Registration	103
Calender for 1923	480
Canadian Trade with the Empire	240
Cargo Boats—Detention alongside vessels—Chamber's ruling	352
Cargo—Shut out—Chamber's ruling	352
Carting charges in Bombay	191
Cement Industry—Question of Protection	116
Chairman and Deputy Chairman of the Chamber	1
Civil Services Commission	51
Coal, imports, statistics	268
College of Commerce, Sydenham—Chamber's representative.	ix, 3
Commission charges—Bombay	363
—Calcutta	448
—Rangoon	470
Committees of arbitration—Rules	326
Companies, bogus—measures for prevention	102

PAGE.

Companies Act, Indian—Form "G" 65
Contracts for sale of goods—Reference to Chamber ... 224
Cotton—American cotton boll weevil 218
—Central Cotton Committee—Chamber's representative ix
—Empire Cotton Growing Corporation ... ... ix, 208
—Indian Central Cotton Committee 203
—Licensing of gins and presses 213
—Measurement of bales shipped to Japan 14
—Open markets on Berar system 208
—Statistics 269
—Transfer of trade from Colaba to Sewri 206
—Transport Act—Protected areas 209
Council of State—Chamber's representative ix
Criminal Procedure Code 60
Crop Forecasts, all-India 251
Currency and Exchange 37
Currency—Proposed abolition of one rupee note 32
—Paper Currency Act—Proposed amendment ... 36
Customs formalities—League of Nations 131
Customs—Export Duty on Hides and Skins 118
—Import Duty on artificial silk piece-goods ... 123
— „ „ „ railway material 138
—Insulated copper wires and cables—Testing of imports 134
—Java Tea—Imports into New Zealand 134
—Merchandise Marks Rules—Two-fold yarn ... 129
—Piece-goods list 123
—Tariff valuations—Amendment of schedule ... 123
—Tariff valuations of paper 121
—Transhipment Rules 132

Development of Bombay—Advisory Committee—Chamber's representative ix

Earthquake in Japan 243
Exhibitions—British Empire Exhibition 217
Ex-Services Association—Chamber's representatives ... 5

Factories Act, Indian 67
Factory Inspection—Organization 74

PAGE.

Financial year, Government—Proposed change 103
Fiscal Questions—Protection of Steel Industry... ... 109
—" " Cement " 116
Freight—Brokerage 353
—Inward to Bombay 351
—Outwards from Bombay 351
French Squadron—Proposed visit to Bombay 242

Holidays—Public, 1923, Bombay 243
—Public and Charter Party, 1924—Bombay, Bengal, Karachi and Madras 476
—Empire Day 45
Honours' List 19
Hospital, St. George's—Advisory Committee—Chamber's representative ix
—Proposed new site 20

Imperial Institute—Government of India grant 242
Improvement Trust, Bombay—Chamber's representative on the Board... ix
Income Tax—Chamber's Accounts 11
—Insurance premia against loss of profit ... 92
—Manufacture of Indigo 94
—Payment by non-residents in India 91
—Taxation of Tramp Steamers 93

Japan, Earthquake in 243
Justice—Administration in Presidency Courts 38
—Delays in the Prothonotary's Office 42

Labour Conference, International—Organization of Factory Inspection 74
Legislation passed in India in 1923, Commercial and Industrial—List of Acts 262
Legislative Assembly—Representation of Commercial Community 107
—Representation of Punjab Chamber 108
Legislative Council of the Governor of Bombay—Chamber's representatives ... ... ix, 1

	PAGE.
Manufacturers' rights over goods consigned to India ...	230
Manufacturing costs, reduction in	231
Measurement of cotton bales shipped to Japan	14
Measurement Department, Statistics	278
Membership of the Chamber	vii, 8
Monsoon, bursting of	190
"Month"—Legal meaning of term	235
Municipal Taxes in Madras Presidency	237
Municipality, Bombay—Chamber's representative	ix
—Sewage discharge into the harbour	201
—Terminal Tax	194
Paper Currency Act	36
Partnerships and Business Names—Registration	103
Patents of Imperial validity	104
Police restriction of traffic on Hornby Road...	191
Port Trust—Chamber's representatives on Board of Trustees	ix, 2
—Labour strike	186
—Landing of cargo at night	181
—Mate's receipts for Railway-borne cargo ...	189
—Port dues on Government vessels	186
—Responsibility for thefts	182
—Responsibility for damage by floods	185
Scale of Rates at the Docks ;—	
Section I. Wharfage charges	367
II. Wharfage charges—Special rates	398
III. Storage charges...	404
IV. Dock dues on vessels	417
V. Night, Holiday and Sunday work charges.	419
VI. Cranage charges	422
VII. Charges on transhipment and damaged goods...	428
VIII. Overside charges	431
IX. Weighment charges	433
X. Sundries	434
XI. Dry Dock charges	438
Postal matters—Delays in delivery of registered letters ...	153
—Hours of posting mail letters	152
V. P. Articles—Enquiry fee	154

	PAGE.
Provident Funds Act, 1897	13
Provident Fund of the Chamber's Staff	332
Railway Advisory Committee (Local)	5
Railways—Concessions to commercial travellers	143
—Import duty on railway material	138
—Routing of traffic	140
Rainfall statistics	275
References to the Chamber :—	
Brokerage in freight transactions	229
Cancelment by dealers—Conditions governing ...	227
Contracts for sale of goods	224
Late shipment	229
Registration of Business Names and Partnerships	103
Rules and Regulations of the Chamber—Proposed revision...	10
Rules and Regulations of the Chamber :—	
Memorandum and Articles of Association	293
Measurement Department Rules	341
Provident Fund Rules	332
General Disputes and Arbitrations	325
Committees of Arbitration	326
Surveys and Arbitrations on Piece-Goods	328
Election to Bombay Port Trust and other Public bodies ...	323
Sailors' Home, proposed	163
Sanitary Convention, 1912, International	170
Services, Royal Commission on the Superior Civil	51
Sewage discharge into the harbour	201
Shipping—Deferred Rebates Bill	156
—Deferred Rebates, Report of Imperial Shipping Committee	161
—Indian Mercantile Marine...	165
Smoke Nuisances Commission—Chamber's representative ...	ix, 3
Stamp Act—amendment	80
Stamp Duties, non-judicial	88
Stamp Duty on arbitration awards	222
Stamp Duty on exchange contracts	87
Stamp Duty on share transfers	82
Stamps, non-judicial, sale by Post Office	90
Statistical Returns—Daily Lists of Imports and Exports ...	29
—Monthly Trade Returns...	30
—Sea-borne Trade Statistics.	32
Steel Industry, protection of	109
St. George's Hospital—Chamber's representative on Advisory Committee	ix

	PAGE.
St. George's Hospital—proposed new site	20
Stock Exchange Enquiry Committee	55
Sub-Committees	8
Super Tax—Avoidance by bogus firms and companies ...	96
Sydenham College of Commerce and Economics—Chamber's representatives...	ix, 3
Tariff Valuations, amendment of schedule	123
Tariff Valuations—paper...	121
Telegraphs—inland and foreign services	144
Telephone Company, Bombay—Chamber's representative...	4
Terminal Tax in Bombay	194
Tonnage Scale—Bombay—Proposed revision	11
—Bombay	354
—Calcutta	444
—Cochin	452
—Karachi	460
—Madras	455
—Rangoon...	467
Trade ship, British	246
Weather Report, Daily, Bombay	255
Weather Working Days	190
Wheat—statistics	263
Wireless—Pratique to Vessels in Suez Canal...	169
Wireless Installations, fees for inspection	167
Workman's Compensation Act, 1923	67

Bombay Chamber of Commerce.

ESTABLISHED 22nd SEPTEMBER 1836.

Chamber Members.

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,, W. & T. AVERY, LD.
,, J. A. BEGBIE & Co., LD.
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,, W. H. BRADY & Co., LD.
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,, WILLIAM JACKS & Co.
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„ H. L. Rochat & Co.
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„ David Sassoon & Co., Ld.
„ E. D. Sassoon & Co., Ld.
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„ Turner, Hoare & Co.
„ Turner Morrison & Co., Limited.
„ Volkart Brothers.
„ Wallace & Co.
„ Wilkinson, Heywood and Clarke, Ld.
Mr. A. Durst.
„ Ahmedbhoy Hubibbhoy.
The Anglo Siam Corporation, Ld. (Ewart Latham Branch).
The Asbestos and Belting Co., Ld.
The Bombay Company, Ld.
The Bombay Dyeing and Manufacturing Company, Ltd.
The Bombay Electric Supply and Tramways Company, Ld.
The Bombay Gas Co., Ld.
The Dunlop Rubber Co., Ld.
The Holland-Bombay Trading Co., Ld.
The Imperial Tobacco Co. of India, Ld.
The Indian States & Eastern Agency, Ld.
The Japan Cotton Trading Co., Ld.
The Mitsui Bussan Kaisha, Ld.
The Nestles and Anglo-Swiss Condensed Milk Co.
The New Mofussil Co., Ld.
The Reuter's Telegram Co., Ld.
The Sizing Materials Co., Ld.
The Tata Hydro-Electric Power Supply Co., Ld.
The United States Steel Products Co.
The Eagle, Star & British Dominions Insurance Company, Ld.
The Empire of India Life Assurance Co., Ld.
The General Accident Fire and Life Assurance Corporation, Ld.
The New India Assurance Co., Ld.
The New Zealand Insurance Co.
The South British Insurance Co., Ld.
The Sun Life Assurance Co. of Canada.
The Allahabad Bank, Ld.
The Imperial Bank of India, Ld.
The Bank of India, Ld.
The Chartered Bank of India, Australia and China.
The Comptoir National d'Escompte de Paris.
The Eastern Bank, Ld.
The Hongkong and Shanghai Banking Corporation.
The Imperial Bank of Persia.
The International Banking Corporation.
The Mercantile Bank of India, Ld.
The National Bank of India, Ld.
The National Bank of South Africa, Ld.
The P. & O. Banking Corporation, Ld.
The Yokohama Specie Bank, Ld.
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The G. I. P. Railway Company.
The Madras and Southern Maratta Ry. Co., Ld.
The Bombay Steam Navigation Co., Ld.
The Compagnie des Messageries Maritimes.
The Marittima Italliana Steam Navigation Coy.
The Nippon Yusen Kaisha.
The Asiatic Petroleum Co (India), Ld.
The Standard Oil Company of New York.
The Vacuum Oil Company.

Associate Members.

The Netherlands Trading Society.
The Texas Company.

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V. A. GRANTHAM, ESQ., M.L.C., *Vice-President.*
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T. E. CUNNINGHAM, ESQ.
C. H. GOODALL, ESQ.
A. K. GRAHAM, ESQ.
J. MULLER, ESQ.
MAJOR G. C. RICHARDSON, D.S.O, M.C.
W. P. G. TAGGART, ESQ.

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SIR FRANK NELSON, M.L.C., *Chairman.*
L. S. HUDSON, ESQ., *Dy. Chairman.*
F. C. ANNESLEY, ESQ.
N. BIRRELL, ESQ.
V. A. GRANTHAM, ESQ., M.L.C.
R. R. HYND, ESQ.
R. MCLEAN, ESQ.
A. B. MORRISON, ESQ.
C. G. NOMICO, ESQ.

C. B. SAYER, ESQ., *Secretary.*

R. AINSCOUGH, ESQ., *Asst. Secretary.*

CHAMBER'S REPRESENTATIVES.

Council of State.

THE HON'BLE SIR ARTHUR FROOM, KT.

Legislative Council of H. E. the Governor of Bombay.

L. S. HUDSON, ESQ., M.L.C. | V. A. GRANTHAM, ESQ., M.L.C.

Bombay Port Trust.

THE HON'BLE SIR ARTHUR FROOM, KT. | T. E. CUNNINGHAM, ESQ.
F. C. ANNESLEY, ESQ. | HARRY T. GORRIE, ESQ.
A. K. GRAHAM, ESQ.

Bombay Improvement Trust.

HARRY T. GORRIE, ESQ.

Bombay Municipal Corporation.

G. L. WINTERBOTHAM, ESQ.

Sydenham College of Commerce Advisory Board.

L. S. HUDSON, ESQ, M.L.C. | E. C. DALTON, ESQ.

Bombay Smoke Nuisances Commission.

A. GEDDIS, ESQ.

St. George's Hospital Advisory Committee.

R. R. HYND, ESQ.

Indian Central Cotton Committee.

V. A. GRANTHAM, ESQ., M.L.C.

Empire Cotton Growing Corporation.

OSBORNE MARSHALL, ESQ.

Advisory Committee to the Director of Development.

E. C. REID, ESQ.

Auxiliary Force Advisory Committee.

D. W. WILSON, ESQ., C.I.E.

Ex. Services Association.

L. S. HUDSON, ESQ., M.L.C. (*Ex-officio*).

Army Canteen Board (India).

L. S. HUDSON, ESQ., M.L.C. (*Ex-officio*).

British Imperial Council of Commerce.

SIR HENRY PROCTER, KT., C.B.E.

Local Railway Advisory Committees.

G. I. P. RAILWAY—F. C. ANNESLEY, ESQ.
B. B. & C. I. RAILWAY—F. C. ANNESLEY, ESQ.

Chairmen.

J. Skinner	1836-37	W. G. Hall	1871-72
M. T. Brownrigg	1837-38	J. K. Bythell	1872-73
H. G. Gordon	1838-39	H. E. Bright / E. Lord	1873-74
J. Skinner	1839-40	D. Watson	1874-75
T. R. Richmond	1840-41	J. A. Forbes	1875-76
C. B. Skinner	1841-42	G. F. Henry / Donald Graham	1876-77
S. D. Murray	1842-43	Walter Lang	1877-78
J. Wright / E. Lyon	1843-44	M. Mowat	1878-79
T. Cardwell	1844-45	C. Macdonald	1879-80
J. Smith	1845-46	J. N. Graham	1880-81
W. Graham	1846-47	E. Combe / W. M. Macaulay	1881-82
John Parsons	1847-48	James Thorburn	1882-83
A. G. Latham	1848-49	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84, 1884-85, 1886, 1887, 1888, 1889
Robert Strong	1849-50	A. F. Beaufort	1890°
W. S. Grey	1850-51	L.R.W. Forrest,	1890°, 1891, 1892°
John Parsons	1851-52	J. L. Symons	1892°
A. H. Campbell	1852-53	R. S. Campbell	1893°
H. B. Gilmour	1853-54	W.R. Macdonell,	1893°, 1894, 1895
James Graham	1854-55	A. F. Beaufort	1896
W. F. Hunter	1855-56	A. Abercrombie	1897
A. T. Binny / H. B. Gilmour	1856-57	R. H. Macaulay	1898
John Fleming	1857-58	A. Abercrombie	1899
Robert Ryrie	1858-59	William Greaves,	1900, 1901, 1902°
H. D. Cartwright / Henry Scott	1859-60	J. M. Dick	1902°, 1903
Andrew Grant / George Hamilton / George Lord	1860-61	C. H. Armstrong	1904, 1905
James N. Fleming / Michael H. Scott	1861-62	H. E. E. Procter	1906
Robert Hannay / Alexander Brown	1862-63	C. H. Armstrong	1907
Andrew Grant	1863-64	Sir Henry Procter, Kt.	1908
A. C. Gumpert / Alexander Stewart	1864-65	C. H. Armstrong	1909
A. J. Hunter	1865-66	R. G. Monteath	1910
W. Christian / A. J. Hunter / Alexander Brown	1866-67	C. H. Armstrong.	1911, 1912
J. Foggo	1867-68	Sir Chas. Armstrong, Kt.	1913
Hamilton Maxwell	1868-69	Marshall F. Reid, C. I. E.	1914
H. E. Astley / D. Graham	1869-70	T. W. Birkett	1915
A. D. Grant	1870-71	J. S. Wardlaw Milne	1916
		Malcolm N. Hogg	1917, 1918
		Nigel F. Paton	1919
		A. H. Froom	1920
		H. P. W. Macnaghten	1921
		Sir Frank Nelson	1922 and 23
		L. S. Hudson	1924

(° Part year.)

Secretaries.

R. X. Murphy	1836-38	James Taylor	1864-73
J. E. Brenan	1838	John Gordon	1873-84
R. X. Murphy	1838-41	David Watson (Acting)	1881-82
T. J. A. Scott	1841-46	John Marshall	1884-98
John Connon	1846-57	Frederick Nöel-Paton	1898-1905
John Mawson	1857-59	J. B. Leslie-Rogers	1905-1911
J. A. Crowe (Acting)	1858-59	R. E. Gregor-Pearse	1912-1920
H. Brooke	1859-64	C. B. Sayer.—Appointed	1921

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Wednesday, 5th March 1924, at 3 p.m., to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1923,

(2) To confirm the nomination of the members of the Committee of the Chamber for the year 1924-25, in accordance with the provisions of rule 22 (i),

(3) To amend the resolution adopted at the Annual General Meeting of the Chamber held on the 6th April 1921, prescribing the rate of brokerage payable for securing freight homeward,

(4) To amend, and make certain additions to, the Chamber's tonnage scale for steamers,

(5) To appoint Auditors of the Chamber's accounts for the year 1924 and to fix their remuneration,

(6) To elect two Trustees of the Chamber's Provident Fund for the year 1924-25,

and to transact any other business that might be brought forward.

Sir Frank Nelson, Kt., M.L.C., Chairman of the Chamber, presided and was supported by Mr. L. S. Hudson, Deputy Chairman of the Chamber, Messrs. F. C. Annesley, V. A. Grantham, M.L.C., R. R. Hynd, R. McLean, A. B Morrison and C.G. Nomico, Members of the Committee of the Chamber.

Amongst those present were :—

His Excellency Lt.-Colonel the Right Hon'ble Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O., Governor of Bombay ; Mr. J. C. Nixon, I.C.S., Deputy Controller of Currency, Bombay ; Mr. P. G. Rogers, I.C.S., Postmaster-General ; Mr. J. S. Buckner, Presidency Postmaster ; Mr. W. H. Neilson, O.B.E., M. Inst. C.E., Chairman, Bombay Port Trust ; Mr. J. Addyman, M.L.C., President, European Association ; Mr. G. Findlay Shirras, I.E.S., Director, Labour Office ; Mr. S. A. H. Sitwell and Mr. N. M. Murray, Managing Governors of the Imperial Bank of India ; The Consuls for Sweden, Czecho-Slovakia, Switzerland and Denmark ; Mr. H. T. Gorrie, Chairman, Bombay Fire Insurance Association ; Mr. A. Parry, President, Bombay European Textile Association ; Mr. R. Ricardo, Chairman, Motor Traders' Association ; Sir Jamsetjee Jeejeebhoy, Bart., K.C.S.I. ; Sir Henry Burt, K.C.I.E., C.B.E. ; Sir Fazulbhoy Currimbhoy, Kt., C.B.E., Mr. Jamnadas Dwarkadas ; Major-General J. H. K. Stewart, C.B., D.S.O. ; Mr. P. M. Dalal and Mr. F. L. Bussel.

The following members of the Committee of the Bombay Millowners' Association were also present :—

Mr. S. D. Saklatwala, Chairman ; Mr. A. Geddis, Deputy Chairman ; Mr. J. A. Kay, M.L.C. ; Mr. H. H. Sawyer ; Mr. H. F. Commissariat ; Mr. F. Stones, O.B.E.

The following members of the Chamber attended the meeting :—

Mr. T. V. Baddeley	Messrs. Allen Bros. & Co. (India), Ltd.
„ C. J. Meager	
„ H. G. Herford	
„ B. G. Davy	„ J. A. Begbie & Co., Ltd.
„ C. A. Russ	Bell, Russ & Co.
„ J. A. Kay, M.L.C.	Messrs. W. H. Brady & Co., Ltd.
„ A. H. Baker	
„ C. F. Challoner	

Mr. E. Donovan	Messrs. Cox's Shipping Agency, Ltd.
,, A Geddis	,, James Finlay & Co., Ltd.
,, C. F. Morris	
,, G. E. S. Sheers	,, Fleming, Shaw & Co.
,, A. Henderson	,, Gannon, Dunkerley & Co.
,, A. K. Graham	,, W. & A. Graham & Co.
,, P. Barker	
,, R. Randow	,, Gutmann & Co.
,, E. J. Crooks	,, Heatly & Gresham, Ltd.
,, H. P. Hebblethwaite ..	,, Killick, Nixon & Co.
,, D. W. Wilson, C.I.E. ..	
,, E. C. Reid	
,, F. A. H. East	
,, H. F. Lodge	
,, L. C. Herne	
,, C. Rose	
,, W. Deacon	,, Lyon, Lord & Co., Ltd.
,, A. F. D. Knight	
,, N. Bruce Macbeth	,, Macbeth Bros. & Co., Ltd.
,, Morarji Mulraj Khatau ..	,, C. Macdonald & Co.
,, D. J. MacGillivray	,, Mackinnon, Mackenzie & Co.
,, R. R. Haddow	
,, W. P. Young	
,, Meyer Nissim	,, Meyer Nissim & Co.
,, Cowasji Cursetji Dalal ..	,, Moolji Jaitha & Co.
,, L. Barraclough	,, Ormerods (India), Ltd.
,, E. G. Montgomery	,, Owen & Okell.
,, T. R. Dempster	
,, C. H. Roberts	,, Prier de Saone & Co.
,, S. Calvocoressi	,, Ralli Brothers.

Major G. C. Richardson, D.S.O., M.C.	Messrs. Richardson & Cruddas
Mr. A. M. Reith	
,, H. L. Rochat	,, H. L. Rochat & Co.
,, H. H. Sawyer	,, David Sassoon & Co., Ltd.
,, S. J. Woods	
,, A. J. Raymond	,, E. D. Sassoon & Co., Ltd.
,, F. Stones, O.B.E.	
,, K. M. Frazer	,, Shaw, Wallace & Co.
,, L. D. Kendrew	,, Symons, Barlow & Co.
,, T. A. M. Hill	
,, T. E. Cunningham	,, Turner, Morrison & Co., Ltd.
,, S. D. Saklatvala	,, Tata Sons, Ltd.
,, J. Muller	,, Volkart Brothers.
,, K. Ringger	
,, L. A. Halsall	,, Anglo-Siam Corporation, Ltd. (Ewart Latham, Branch).
,, S. J. Gillum	The Bombay Co., Ltd.
,, C. N. Moberley, C.I.E. ..	The Bombay Electric Supply and Tramways Co., Ltd.
,, C. C. Flower	
,, A. R. Burch	The Bombay Gas Co., Ltd.
,, T. L. Foreman	The Allahabad Bank, Ltd.
,, E. C. Dalton	The Imperial Bank of Persia.
,, E. H. Curling	Lloyds Bank, Limited.
,, H. Yamazaki	The Yokohama Specie Bank, Ltd.
,, E. T. Pattenson	G. I. P. Railway Company.
,, W. G. Barnett	
,, J. Scott	
,, A. P. Goldney	
Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.	B. B. & C. I. Railway Company.
Sir Ernest Jackson, Kt., C.I.E.	
Mr. N. Medley	
,, F. G. Arnold	

Mr. H. T. Gorrie .. .. The South British Insurance Co., Ltd.

,, L. J. S. Van Leeuwen .. The Netherlands Trading Society.

,, C. B. Sayer, Secretary and Mr. R. Ainscough, Assistant Secretary of the Chamber.

The notice convening the meeting having been read, SIR FRANK NELSON, in opening the proceedings, said :—Your Excellency and Gentlemen,—It is my privilege to propose the adoption of the report of the Committee of the Bombay Chamber of Commerce for the year 1923, and in rising to do so it is first my pleasant duty to record how deeply we appreciate the presence here this afternoon of His Excellency the Governor. In thanking His Excellency for the honour he is conferring upon us by attending our Annual General Meeting, I trust he will permit me to express the hope that this may prove to be the first of five occasions on which he will so honour us, and at the same time to convey to him our earnest hope that his administration of this great Presidency during the next five years may be attended with a minimum number of the problems that a latter-day Governor has now unfortunately to expect. I can in any case however assure His Excellency that the willing support and assistance of the Bombay Chamber of Commerce, when and wherever such support may be desired, will at all times be at his service.

I wish also to extend a hearty welcome to our other guests and to assure them what a pleasure it is to us to see them here to-day.

The broad highway of Commerce is gradually becoming cleared of the obstacles left in the trail of the Great War, but the impedimenta remaining are by no means negligible; still it is possible to see year by year the progress that is being made towards restoring the surface to its normal condition, and I cannot but think that the note of optimism on which I concluded my address to you last year has been justified.

Turning now to the Report, you will see that your Committee have again been called upon to deal with matters many and varied, ranging from a proposed reform of the Gregorian Calender to the landing of goods by night in the Bombay Docks ; and it will not, I think, be out of place for me to record at this juncture our appreciation of the invariable courtesy extended to us by the Government of India and the Bombay Government in regard to the constant references it is our duty to make to them at the instance of our members.

No review of the trade of the past year would be complete without a rather more than cursory reference to Exchange, the controversies in regard to which have again loomed large on the commercial horizon. This time last year the level of the rupee was 1*s.* 4*d.*, and after falling fractionally below that figure in July and August, a steady appreciation took place until 1*s.* 5¼*d.* was touched and maintained for some weeks ; the quotation has now fallen away to slightly below 1*s.* 5*d.*, but the course of the rupee as above noted shows clearly enough that India has had a truly excellent export season—to which latter, however, I shall revert later.

The Bombay Chamber hold very strong views in respect of the advisability of making no alteration of the nominal ratio at present existing of Rs. 10 to the sovereign until world conditions become more stable and until the internal finances of the country have been restored to a sound basis ; and they proposed a resolution on these lines at the recent conference of the Associated Chambers of Commerce which was carried unanimously. I desire to state with all the emphasis at my command that this reluctance to consent to any alteration of the present ratio comes from no desire to stimulate imports from Great Britain ; in other words, that we are not desirous of retaining the basis of the 2*s.* rupee (gold) in the hopes that some combination of circumstances may arise which would enable that basis to be actually maintained and which would of course benefit imports from the United Kingdom.

I wonder if the exponents of the policy of restoring the pre-war ratio of Rs. 15 to the sovereign really appreciate what this denotes ; it pre-supposes the ability of the Government of India to devise a stable Gold Exchange standard consonant with this ratio. And I go further, and also wonder if many of the above exponents fully understand the whole meaning of the term Gold Exchange standard.

A Gold Exchange standard may, I think, be described as a standard of currency, with gold for its basis, but actually composed of silver and paper substitutes for internal circulation, both being unlimited legal tender and both interchangeable with gold at a fixed ratio. Surely a primary necessity for the successful initiation and working of any such standard is reasonable stability in the price of the precious metals, and we cannot logically expect this so long as the huge adjustment of debts between the European powers remain unsettled. When we reflect that Great Britain is at present owed by France and Italy the stupendous sum of £1,140,000,000 and that she herself owes America £856,000,000, I entirely fail to grasp the point of view of any who support the argument that a fresh Currency Commission should be appointed to devise a stable Gold Exchange standard for India.

Our borrowings from the United States have been funded and the United Kingdom now pays £36,000,000 per annum towards the repayment of the whole—which alone must necessarily cause a considerable occasional displacement of the Dollar Exchange and must continue for some time to come to attract large quantities of gold to America, thus militating against any quick return to the normal price of gold. No suggestions have as yet been seriously put forward either by France or Italy in regard to the repayment of their debts to Great Britain ; we must however assume that this will sooner or later take place and this cannot be accomplished without further disturbances in the Exchange markets of the world and in the price of the precious metals. Any serious attempt at the reorganisation of the German and

Russian currencies cannot also be without effect on the price of silver and gold.

I sum up the situation by stating as my considered opinion that until a real settlement of the Reparation question has been arrived at and until the question of how it is proposed to accomplish the liquidation of the debt owed by France and Italy to Great Britain is more evident, it is idle and dangerous to suggest any further tampering with Indian Exchange. The present situation is admittedly far from ideal, and in the light of subsequent events we could all of us wish that the recommendations of Babington Smith Currency Committee had not been adopted by the Government of India ; but that is over and done with now, and there is nothing in the present position of Indian Exchange and Currency that need give us real anxiety.

An exceedingly large export season has been and is being financed with the minimum of disturbance that must reasonably be expected, and the new method of putting the Secretary of State in funds by means of the purchase of sterling in India has been up to a point pursued with success ; in this connection I must congratulate the Hon'ble Sir Basil Blackett on the introduction of a system which is largely due to his initiative, but I must at the same time emphasise that the continued success of the innovation can only be secured by a rigid consistency of policy.

It is admittedly difficult for the agents of the Government of India openly to announce to an Exchange market that they will buy a certain amount of sterling at one rate and a certain amount at 1-32 or 1-16 higher and so on, for in big Exchange centres like Bombay and Calcutta, both of which are overbanked, this leads to a speculative tendency on the part of some operators designed to secure the whole amount offered and thus put the market up. If, however, the Government of India have finally decided that no definite statements are desirable, then their indications must be rigidly

consistent, as otherwise they import an element of uncertainty into markets which is very detrimental to trade generally, and, furthermore, their operations should, so far as possible, never tend unduly to compete with the Exchange banks ; in times of export activity there are invariably periods during which banks are unable to absorb the finance required and it is then that the Government operations can be conducted with profit and benefit to both parties.

Before leaving this thorny subject I cannot refrain from voicing my very emphatic opinion that the present divided control of Indian finance, partly in India and partly in Whitehall, cannot be in the best interests of this country. I trust I shall not be understood invidiously to compare efficiency of control in the East with that in the West, for nothing is further from my desire ; but I do feel, and that most strongly, that a natural concommitant of the reforms should be the centralisation as soon as may be of the entire control of Indian Finance, Currency and Exchange in the person of the Finance Member, who in turn must justify his actions in respect of these gravely important subjects to the Legislative Assembly.

Bombay exported 3,000,000 bales of cotton from 1st January 1923 to 31st December 1923, as compared with 2,370,000 bales for 1922, 3,000,000 cwts. of linseed as compared with 2,300,000 cwts., 419,000 cwts. of wheat as compared with 1,000 cwts., and 786,000 cwts. of rapeseed as compared with 466,000 cwts. in the same period. These figures are sufficient to show that the Balance of Trade is largely in India's favour, but the actual figures of the trade balance of private merchandise (not including bullion) indicate that for the year 1922 India's exports exceeded her imports by Rs. 51½ crores, whereas for 1923 her exports exceeded her imports by no less than Rs. 114½ crores.

Not the least amongst the activities of your Committee has been the consideration they have devoted to a proposal by the Bombay Municipality to substitute a series of non-refundable

duties, equivalent to a light terminal tax, in place of the existing town duties. Mr. Grantham and Mr. Morrison most kindly devoted an infinity of time and trouble, as representing a Chamber Sub-Committee, to this subject, and, after having referred the matter to all our members for suggestions or comments, we forwarded to the Municipal Commissioner at his request a schedule of taxes designed to bring in about Rs. 35 lakhs per annum. Your Committee felt constrained to add in forwarding this schedule that they were surprised to note, according to a resolution recently adopted by the Bombay Municipality, that the latter no longer intended to conform to their prescriptive policy of purchasing in the world's cheapest markets ; and the Committee therefore stated definitely and clearly that unless they were assured without any possibility of doubt that the Municipal revenue would be spent in the best interests of the general public, they would do all that lay in their power to oppose the sanction of the proposed terminal tax by Government. I am unable to believe that it is seriously intended to refuse to purchase British goods if these latter constitute the cheapest tender ; but such would appear to be the intention of the resolution alluded to, and I feel sure that in the circumstances your Committee's action has your approval.

Turning now to the cotton trade, I should like to touch for a moment or two on the activities of the Indian Central Cotton Committee.

Probably one of the most outstanding features of the year was the passing of the Indian Cotton Cess Act and the incorporation of the Committee as a permanent body with a definite constitution and with funds of its own and authority to undertake specific work for the improvement of cotton growing.

Then, again, it is a matter, I think, for especial gratification that the Cotton Transport Act has been put into force in the greater part of the Bombay Presidency ; the actual areas are three in the North, between the Nerbudda and the Par rivers and

three in the South, *viz.*, the Bagalkot, Bijapur and Kumpta-Dharwar areas ; and it is my hope and belief, shared I know by our indefatigable representative on the Indian Central Cotton Committee, Mr. Grantham, that this will enable a whole series of abuses to be stopped and will in its return result in the cessation of the direct economic losses which fall on the growers of cotton as well as on spinners as the result of these abuses.

I could wish that it were possible to congratulate the cotton trade on the conduct of their business generally during the past year ; but for the second year in succession it is my duty regretfully to refer to the periodical crises that shake commercial Bombay to its foundations.

If it were not quite indisputable it would seem hardly conceivable that this great cotton centre should for a period of 15 days in the busy part of the season almost entirely close down and that business should virtually be brought to a standstill. Nevertheless, owing to the operations of a speculative section of the trade, it was considered necessary, on 22nd November 1923, to prohibit trading in hedge contracts for December-January Oomras and April-May Broach ; this was extended the following day to December-January Bengals and March Oomras, and on November 26th the prohibition was extended to all business, hedge or delivery; on November 29th all prohibitions were raised and maximum rates fixed, and after various vicissitudes all restrictions were removed and free trading recommenced on 6th December. Truly a most deplorable mode of progression for the largest cotton market under the British Crown is here exemplified.

Into the causes that led up to this crisis I do not propose to enter, nor do I propose to comment on the manner in which the crisis was handled other than to say that at one time the genuine merchant wishing to buy cotton for *bona-fide* export found himself faced with a situation necessitating his risking an unlimited fall whereas his profits on a rise were distinctly limited. One

thing, however, stands out plainly for us all to see, namely, that the control of the cotton trade in the first city in India leaves much to be desired. When the Cotton Contracts Bill was passed into law at the September 1922 session of the Bombay Legislative Council, in addressing the Council in support of the Bill, I remarked :—

> " I am robustly confident in the ultimate good sense of the cotton trade, realising, as I feel certain they do, that the prosperity not only of the trade but also to a large extent the prosperity of the whole port is bound up with such measures being devised as may be calculated to dispel this pestilential miasma of speculation which is vitiating the whole commercial atmosphere. This is no Governmental control of the cotton market ; it is merely a desire to vest the government of the trade in a central body counting upon the good sense of that trade to evolve and submit in due course a just and equitable set of rules and bye-laws for the sanction of Government under the Act."

It is 18 months since I made those remarks and the rules alluded to have just been submitted to Government, and when sanction has been duly accorded let us hope that the Cotton Contracts Act in full working may exercise a salutary influence on that section of the trade which by overtrading in option business was mainly responsible for our most recent crisis.

It has been most truly said by one of our leading cotton experts here that the averting of a crisis depends more on how rules are administered than on the rules themselves—a dictum with which I am confident you are all in complete agreement ; it is only absolute unity of purpose between all the various interests that compose the cotton trade—unity of purpose in so far as it is their resolve to interpret and administer rules and bye-laws in a spirit of justness and equity—that can lead a trade through the dangers to all, caused by overtrading on the part of the more irresponsible sections.

The past year has been a year of Commissions ; and your Committee, represented by Mr. Annesley and myself, gave evidence before the Stock Exchange Committee, and by Mr. Grantham, Major Richardson and myself before the Tariff Board, and were represented by Mr. Birrell before the Indian Mercantile Marine Committee ; also a written representation was forwarded to the Public Services Commission.

Perhaps I may be allowed to remark that the above bare statement in no way reflects the amount of work entailed in preparing the Chamber's evidence, and our thanks are due to Mr. Grantham, Mr. Annesley, Mr. Birrell and Major Richardson, for their efforts in this connection.

For the first time since its inception some sixty years ago the Bombay Chamber of Commerce has been assessed to income tax, and I very much regret to inform you that, despite all your Committee's efforts, we have been mulcted in the sum of Rs. 11,000 odd on this account.

Mr. Gaskell, a Member of the Board of Inland Revenue, kindly met your Committee in September last to discuss with us various matters in connection with income-tax and super-tax that were then engaging the attention of the Government of India, and we took the opportunity of pointing out to him, in regard to the Chamber's assessment, that we were not an organisation established primarily for making profits but that we were organised to discharge certain public services to the commercial community ; the Government of India's representative however most definitely refused to recede from the attitude taken up by the local income-tax authorities. I may remark in parenthesis that a Bill has since been introduced in the Assembly granting powers to the income-tax authorities to assess clubs and associations, etc., and I am driven to wonder why that is necessary if it was previously found possible to assess the Bombay Chamber without it !

Your Committee informed Mr. Gaskell on that occasion that they would be glad if he could disabuse their minds of the very common belief that the incidence of income-tax and super-tax fell for the most part on the honest few, whereas the not equally honest many year by year evaded their just dues. He was kind enough to address us at some length on this point, assuring us that the belief we held was fallacious ; but I regret to say that we remained singularly unconvinced. Mr. Gaskell most courteously brought forward statistics to support his contention that the incidence of the tax was just and fair ; and I may perhaps in this connection be allowed to paraphrase a well-known saying, namely, that there are three kinds of inaccuracies : Inaccuracies, deliberate inaccuracies, and statistics ! I am entirely convinced that with increased staff the income-tax authorities would be enabled to achieve a wider levy and thus ease to a certain extent the intolerably heavy burden of taxation at present in force.

In December last the Bombay Chamber had the privilege of receiving for the first time in Bombay delegates from sister Chambers of Commerce from all parts of India on the occasion of the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon over which I presided, and a most instructive session of three days was held.

The opening ceremony was performed by His Excellency the Right Hon. Sir George Lloyd, then Governor of Bombay, and the Hon'ble Mr. Chatterjee, the Hon'ble Sir Basil Blackett, and the Hon'ble Mr. Chadwick, as representing the Government of India, attended the Conference throughout and made some valuable contributions to the debates.

After many years of fruitless endeavour you will be glad to learn that at long last the Associated Chambers have been given direct representation on the Legislative Assembly through the nomination by His Excellency the Viceroy of Mr. W. S. J. Wilson—a former Bombay resident—to represent their body.

You will notice on the agenda which is before you to-day some dozen proposed changes in the Bombay tonnage scale ; it rarely happens that more than one or two changes are made in a year and I think therefore that I ought to explain why so many are put forward this year. During November 1922 a difficulty arose about a certain tonnage scale ; it was linseed bold in bags, I think, and a small Sub-Committee was appointed to deal with the matter. This Sub-Committee met at the end of November and gave their opinion that not only should linseed be re-tested but that the tonnage scale of about 35 other articles should also be re-tested and that some new items should be added to the schedule. The Sub-Committee also recommended that a new testing bin should be built, considerably larger and stronger than the old one, since the latter was too small for very accurate tests and was too weak for precise measurements owing to the fact that its sides bulged when it was packed with grain. It was realised by all concerned that these tests would cost money and involve much unpleasant work in the grain sheds at Sewri ; but if the tonnage scale was defective, and the general opinion appeared to be that it was, due to the fact that some of the items had not been re-tested for forty or fifty years, we felt that we ought to have it put right, and we took the opportunity of entrusting the labour of doing so to the Sub-Committee who had recommended that it should be done. Well, the Sub-Committee have now been hard at work (for their work has been hard), for over fifteen months and there are now before you at this meeting some of the results of the tests they have made. Only a small proportion of their work is represented on to-day's agenda, for some of their tests are being held over until further confirmatory tests have been made and others await some re-tests that the Karachi Chamber has very graciously agreed to carry out for our guidance. As I have said changes of scale in certain articles are before you to-day for your sanction, and it is expected that the remainder will be ready for submission to members in June or July and your sanction will then be sought by means of a Special General Meeting and we propose that the revised scale for all articles shall come into force from and includ-

ing 1st October next. You will be able to judge of your indebtedness to the Sub-Committee for the work they have done when I tell you that they have tested over twenty-six articles and to obtain absolute accuracy many of those articles were tested twice, and some of them three times; and these tests, gentlemen, have all been carried out in the hot and dusty air of the Sewri grain sheds. To the members of that Sub-Committee, Messrs. R. R. Haddow, E. Lieberherr, H. A. Haracopos, C. H. Hewlett and H. Primrose Wells, the Bombay Chamber and all others who are concerned with tonnage scales owe a very great debt of gratitude for the very thorough way in which they have performed their laborious task.

Another very heavy task was undertaken during the year by a Sub-Committee under the guidance of Mr. Annesley and consisting of that gentleman, Mr. Birrell (now unfortunately no longer in Bombay), and Mr. Grantham, namely, the revision of the rules and regulations of the Chamber which were framed in 1863 and had not since been revised ; and here again we owe much gratitude to these gentlemen for the time devoted to this onerous task. The result of their labours will very shortly be submitted to you for your approval.

I now turn to our domestic affairs.

The total membership of the Chamber on 31st December last was 146, as compared with 149 on 31st December 1922. Our accounts for the year just ended show that our expenditure exceeded our income by Rs. 48,973, and in this connection you will doubtless wish to know the why and the wherefore of this deficit and our proposals as to how it will be dealt with.

I forecasted in my address to you last year that consequent on the shipping companies handling the cotton trade between India and Japan having been obliged by the Japan Cotton Spinners' Association and the Japanese exporting firms to accept cotton on a freight basis of so much per bale instead of on the cubic measurement as heretofore, our measurement fees must be

expected to show a decrease this year of some Rs. 36,000, and I regret to say that my estimate was only too accurate, the exact figures being Rs. 36,154, which, with income-tax amounting to Rs. 11,167, practically accounts for the somewhat depressing balance sheet it is my duty to put before you.

The question as to how this diminution in our yearly revenue is to be recovered is one that I know will engage the close attention of your Committee for the coming year and will, I fear, necessitate them coming to you for sanction in the fullness of time of proposals designed to cover this loss of revenue.

It will be known to all of you that since 1904 the secretarial work of the Millowners' Association has been undertaken by the Bombay Chamber in consideration of a monthly contribution by the former. The increasing activities however of the Millowners' Association have now rendered it desirable that they should have a separate secretarial organisation, and it is therefore with sincere regret that I have to record the approaching severance of the close and cordial relationship which has for so long existed between the two bodies.

Finally, gentlemen, it is my somewhat melancholy duty to take my leave of you and at the same time to ask you to believe how keenly I have appreciated the honour of having been your Chairman for the last two years. I feel I cannot finally sever my connection with the Bombay Chamber of Commerce without referring to the gratifying fact that a very distinct awakening of interest in the affairs of the Chamber generally has been manifested by its members. I cannot emphasize too strongly my hope and belief that this will continue, for it must be apparent, I am confident, to all of us who consider the problems confronting this country that unity in all things should be the goal of all who have the interests of India at heart. To us, the business men of Bombay, each of us with a stake of some sort in the country, it should be self-evident ; and pedantic as it may sound, I assert that no single Englishman engaged in commercial pursuits in

India to-day has the right to stand aloof from whatever public service it may come his way to perform. Too many of us are apt to think—and say—that the be-all and end-all of our careers in India is to amass the largest possible competence in the shortest possible time, and to grudge any time given to work not directly connected with the increase of our incomes.

India is to-day, I sincerely believe, setting out with somewhat uncertain steps, just at present, it is true, on the road to real self-Government; on that road are many pitfalls, but we have all of us to travel along it, and only by extending the courtesies of the road to our fellow-travellers, by endeavouring to understand and help them in their difficulties, as we individually expect them to endeavour to understand and help us in a spirit of mutual trust and forbearance, can we hope to arrive at the other end in unimpaired amity.

I could wish that it were possible for me adequately to express my deep sense of gratitude to your Deputy Chairman, Mr. Hudson, for his unfailing help and support during the past year. My calls on his time were frequent and varied, but his unruffled geniality never failed him even in difficult times (and there have been some in the past year) when my small stock of geniality, I am sorry to say, had been reduced to a minimum, and I am heavily indebted to him. I congratulate you most whole-heartedly on having secured him as your Chairman for the coming year, as also on the election of Mr. Grantham as your Deputy Chairman, to whom I am also indebted in no small degree for his unvarying patience and the always cheerful manner in which he uncomplainingly accepted, and most thoroughly performed, all kinds of hard work that I threw on him.

To the remaining Members of the Committee, with some of whom it has been my privilege to work for two years, Messrs. Annesley, Birrell, Hynd, McLean, Nomico and Morrison, I tender my best thanks for much unobtrusive hard work and invariable courtesy.

On the staff of the Chamber, for many reasons, has fallen much arduous labour this last year and under the conspicuously able guidance of your Secretary, Mr. Sayer, all of it has been most efficiently performed, and your thanks, and mine as well, are due to him, to Mr. Ainscough, and to Mr. Royal.

I now beg to propose that the Report of the Committee of the Bombay Chamber of Commerce for the year 1923 be adopted and confirmed.

MR. L. S. HUDSON :—Mr. Chairman, Your Excellency, and Gentlemen,—I have the pleasure to second this resolution. I must first thank you, gentlemen, for the great honour you have done me in electing me your Chairman for the coming year. Sir Frank Nelson's references to me are far too flattering, and I approach the task of taking up the mantle he is now laying aside with very great anxiety, tempered only by the hope that I may count on the sympathetic support of you, gentlemen, as a body. Without that support the successful conduct of the high office to which you have called me will be impossible.

Your Chairman, than whom it will be admitted few of us here have a more profound knowledge of the subject, has referred to the intricate question of Exchange and to the cotton trade in which Bombay holds such a leading interest. I may perhaps be allowed to refer briefly to that other mainstay of the commerce of this great city in particular, and of India in general, namely, shipping. The shipping trade of the world has for the past three years been passing through times which the adjective dull only mildly represents. What with railway strikes and dock strikes in Europe, the restricted purchasing powers of Central Europe and other handicaps the liners and cargo steamers dealing with the trade to and from India have been most seriously handicapped and the silver lining which every cloud is supposed to have is not yet visible. The world depression in shipping is reflected in the revenues of the Port Trust, and it is to be regretted that a deficit in that Body's budget for the coming year necessitates

the imposition of further charges on the trade of the port. These charges largely consist of increases in dues payable by the shipping visiting the port, but a considerable amount of increased revenue is looked for from a charge of one rupee per package on the baggage of all passengers both inwards and outwards (except coastal passengers and pilgrims) which passes across the Trust's wharves. Such a charge is made in London, Liverpool and other large shipping centres and is perhaps not altogether unreasonable, though it will doubtless be irksome to the thousands of passengers who pass through Bombay. Coming closer home the Indian Mercantile Marine Committee, of which the Chamber's representative in the Council of State is a member, has spent several months investigating the condition of affairs out here. Its report has yet to be published, but I hope that whatever form the report may take, the trade of this historic and integral part of the British Empire will not be subordinated to any mere political outcry.

Another matter I should like to touch upon is the policy of the Government of India in regard to feeder railway companies. On previous occasions there have been interesting discussions in this Chamber on the subject of feeder railways, and some of my audience may recollect a paper read by the late Mr. C. J. Preston of the G. I. P. Railway before the Engineering Association, in which those railways were exhibited to a certain amount of ridicule. However, the proof of the pudding is in the eating, and the yearly results of the feeder railways, on this side of India at any rate, go to show that given a fair field and no obstructive hindrances they are able to present a fair return for investment. I understand that the present policy of the Government of India is one adverse to the construction of feeder railways by means of capital raised by private enterprise and that they intend that such railways in future shall be constructed by Government themselves from State funds. Theoretically I have no objection to offer to this, provided that the construction of feeder railways does

actually proceed under this policy ; but I much fear that in practice Government will not carry these intentions into effect. I consider that for many years to come all available funds are likely to be required for and should be devoted to the necessities of the main trunk railways, and that the result will be that many promising feeder line projects will be held in abeyance and may never come into being. Surely it would be better for Government to continue the past policy of encouraging the construction of these urgently required feeder railways under their Branch Line terms by means of capital raised by private enterprise, thereby throwing open to the public an investment having the great advantage in these times of giving the Indian investor the opportunity of a personal stake in the development of this vast country.

Telephones and the Bombay Telephone system have on more than one occasion been a subject for comment at your Annual Meetings, and, as members of previous Committees will be fully aware, have been a constant source of references to them during each year for many years past. It is therefore satisfactory to be able to state that it is expected that the automatic system will be started at the beginning of May. Your Committee now has a representative on the Board of the Telephone Company, where I understand his presence has been welcomed. We are informed that precaution has been taken by the Company as far as possible to ensure success in the new system by obtaining from home really experienced men to take charge of the work at the two Exchanges from the outset. Underground mains are rapidly taking the place of overhead wires, which latter we are told have been the cause of much of the trouble in the past ; and the executive hope that the new system will be far more satisfactory to the public. I am sure I am voicing what is passing through your minds when I say that we hope so too. The present system has been the subject of very strong criticism in past years and not without good reason. In a busy city of the importance of Bombay the inefficiency of its telephone service has been a severe

hindrance to its course of prosperity, to say nothing of the irritation and nerve-shattering for which the company is responsible; and I repeat that I hope the new system, which is to be started on the 1st of May may result in the improvement which the directors of the company have promised us.

The coal question, always a vital matter to the trade of Bombay, has recently been before the public eye; and we have had the edifying spectacle of the Bombay representative in the Assembly voting in favour of a resolution demanding that their mills and factories shall, for purely political reasons, be made to pay more than the lay-down cost for South African coal. I commend to them the perusal of a letter by a leading Indian member of the coal trade which appeared in the "Times of India" of the 19th February. Meantime the turning over of the drive of the Bombay cotton mills and other industries from coal to electricity and liquid fuel proceeds apace and less coal will be required here for factories. Similarly the electrification of the two suburban rail systems of Bombay and the increase in the number of oil burning vessels will call for less and less importation of coal. The latter fact in parenthesis may quite easily affect homeward freight rates on Indian produce. You may be interested to hear that the importation of liquid fuel has increased from 700,000 gallons in 1907-08 to 44,000,000 gallons in 1923, and an increase to 60 million gallons annually is confidently anticipated in the very near future.

There is just one matter which I should like to touch upon before closing. I referred when I rose to the hope I have of the cordial support of the members during the coming year. May I beg of you, gentlemen, that you will assist my Committee and myself in the matter of sending in to us replies to questions that may be circulated to you? There are times when the Committee feel that the members as a body should express their opinions on matters that affect us as a whole. I am sorry to say that when such questions are circulated it is only too frequent that out of a

membership of 150 or so answers from not more than a dozen or a couple of dozen at the most are received. I know waste paper baskets are a convenient adjunct to every *burra sahib's* table; but your Committee do not circulate these problems lightly: they do so to endeavour to obtain the considered opinion of as many as possible of your members, and I do beg that should you be circularised on any subjects during the coming year you will spare a few minutes to let us have the benefit of your views.

Gentlemen, I will not detain you further but now beg to second the resolution.

The report was then adopted.

HIS EXCELLENCY THE GOVERNOR:—Mr. Chairman and Gentlemen,—I need not say that I very deeply appreciate the kind remarks which you, Sir, have made about myself and the warm welcome which you, gentlemen, have given me on my first visit to the Bombay Chamber of Commerce. I, too, sincerely hope that this occasion will be the first of others when I shall have the privilege and pleasure of being present at your Annual General Meetings. I am extremely grateful for your generous promise of assistance, and, as I said the other day, I am fully convinced of the necessity for the administrative and business communities to work in close accord for the benefit of all.

I was particularly glad to hear, in the opening remarks of the Chairman's speech, a noticeable word of optimism. It is quite true that all the great difficulties for industry created by the results of the late war have not yet passed away; but I, like your Chairman, am convinced that there has been during the past year steady and progressive reconstruction—which fact can, I think, be amply proved.

Booms are undoubtedly bad for trade, and the boom of 1919-1920 in itself, and in its effects, was very similar to the state of affairs which came into being after the great Napoleonic war.

But then, as now, the after-effects of the boom had a most serious result on trade and industry, and, as now, caused considerable unemployment, suffering and industrial unrest. What is required for industry in any country, in fact in the world, is stability, and continuous, even though slow, progression.

Without troubling you with a mass of figures, I cannot help feeling that the general trade position of India has made a very distinct recovery during the past year from the depression which followed the hectic boom of 1919-1920, and it is a remarkable fact that, whereas in December 1921 our net imports exceeded our exports by 2½ crores, in January 1924 the position was entirely reversed and the surplus of exports over imports was no less than 9⅛ crores, and ever since November 1922 figures show a normal surplus, and the figures proving a surplus of exports over imports are undoubtedly most significant.

I have said that what is wanted most is stability ; and this stability is not only urgently required in trade, but a similar stability, for the benefit of trade, is required in all branches of the administration. India cannot hope for that prosperity which undoubtedly can be hers unless there is complete confidence in the business world. India, like other producing and industrial countries in the world, cannot divorce herself from the economic life of the world, and the eyes of those who must take their share in the industrial and economic prosperity of India are not unnaturally fixed at the present time on the political situation in this country. With regard to trade and industry, the need for confidence applies not only to this country ; the lack of confidence is evidenced by the fact that people in England are still investing money in the fixed interest securities rather than in Industrials, and whereas in 1920 the index for investment in industrial securities stood as high as 304, in January of this year it stood at only 151. When there is a greater degree of confidence in the business world, and there is that recovery of trade in the United Kingdom of which there are already hopeful signs, India is bound

to feel the effect; for, as the United Kingdom replenishes her stocks, which she must do before she can get back to normal, she must buy raw materials from India to the benefit of Indian trade and the improvement of Indian exchange.

With regard to the remarks which you have made, Sir, on the subject of income-tax, it is, of course, unnecessary for me to remind you that this is a matter which does not come within the purview of the Government of this Presidency, but your remarks have tempted me to observe that, while in this matter the Bombay Chamber of Commerce has, in their opinion, been chastised with whips, yet the Bombay Government has, ever since the bringing into operation of what is known as the Meston Settlement, truly been chastised with scorpions. This is a subject on which I could speak with considerable feeling and at considerable length; and I express the sincere hope that the Committee which is being set up to deal with taxation in India will realise the justice of the claim of this Presidency to a readjustment of the financial relationships which exist at the present moment between the Government of India and the Bombay Government. We have every right to claim to be the most progressive Presidency in India, and we have, in spite of the greatest difficulties, presented a balanced budget, maintaining at the same time an adequate reserve. This has only been possible at the cost of not being able to provide adequate sums for expenditure on the essential public needs of the Presidency. Looking to the future I am convinced that it is quite impossible for this state of affairs to continue. Our needs are increasing rapidly, and, as far as one can see, there is little possibility of expansion of revenue under the present conditions. It is true that there are great schemes of development in hand, the financial responsibility for which rests on the Government of Bombay; but, when completed, under existing arrangements the major portion of revenue from extra taxation arising out of these schemes will not come to the Bombay Government for the benefit of the peoples of this Presidency, but will go to the Government of India.

I have taken the opportunity to-day of speaking on this particular question to you because I have come to the conclusion that this matter affects very vitally the other question to which I have alluded, namely, stability in the administration of this Presidency. My principal duty as head of the administration is to administer the Government of India Act, 1919, and I am convinced that the financial arrangements between the Government of India and this Presidency, known as the Meston Settlement, are opposed in spirit to the whole tenor of the Reforms. Under the Reforms scheme, this Presidency is charged with full responsibility for development and expansion, but the Meston Settlement leaves to the Presidency only the unexpanding sources of revenue, giving to the Government of India the revenue which can expand, while that Government has little or no concern, as regards administration, with the development of this Presidency. One naturally is tempted to ask one's self why should this Government plough and sow in order that others may reap? And, believing, as I do, that there is no answer to the just claims which we have put forward on behalf of this Presidency, I am certain that there is no alternative but a readjustment of our financial relationship at the earliest possible moment.

May I sincerely congratulate the Chamber on having elected Mr. Hudson to the important position of Chairman for the coming year? Mr. Hudson comes into that position with great business experience to help him, and with a thorough knowledge of one of the industries which is vital to the well-being of India, namely, shipping. The Chamber is fortunate indeed in securing his services.

I have been somewhat intimately connected with the shipping industry, and, when holding office in the Ministry of Shipping, realised the immense difficulties which must inevitably face shipowners after the war. Shipping prospers when there is a ton too little on the sea, but when, as has been the case, and is now, the supply of tonnage far exceeds the demand, our

great sea service naturally suffers. The British Government was seriously criticised in some quarters for taking over the German mercantile marine. I have never understood the argument, for, if it had not done so, the volume of tonnage on the sea would have remained the same, and the only difference would have been that some millions of tons of shipping would have sailed under the German flag instead of under the Red or Blue Ensign. No one properly appreciated the services of the British mercantile marine until the War; few indeed appreciated the fact that without the possession of a mercantile fleet, manned by officers and men superior to any others in the world, who showed a gallantry and devotion to duty to a degree which is an epic of heroism in itself, we could not have carried on the war at all; and I would earnestly plead that the lessons of the war in this matter be not forgotten, and that it is in the interests of the whole Empire, and of the trade of India particularly, that every support and assistance should be given to this great service.

Times are changing, and already proposals are taking practical shape for an airship service to India. Within a very few years I have every belief that there will be a weekly service of airships to India—airships fitted with every comfort and capable of carrying many passengers, mails, and samples. Bombay will, I feel sure, make all efforts to assist any new enterprise such as this and the assistance of your Chamber will be of the greatest value.

Gentlemen, your Chairman and your Chairman-elect in their speeches have mentioned many topics on which one could say very much. I have no desire to trespass unduly on your time or patience, but I do very sincerely agree with the advice given to you by your Chairman as to the urgent necessity of every single Englishman engaged in commercial pursuits taking his share in public service in this country. Everyone who lives in India has a duty to India as well as to their own business, and any assistance which can be given to the public welfare of this country ought to be gratefully given. I said the other

day at the Millowners' Association meeting, and I repeat here, that it is the duty of Indians and Europeans to work together for the common good of India and for the benefit of the millions who inhabit this great country.

May I, Sir, in conclusion, offer to you my most sincere congratulations on your successful term of office ? In the presence of the members of this Chamber it is not necessary for me to say how fully your great services as Chairman have been appreciated. You have given all your great ability, you have spared no time or effort, to ensure success in the working of this Chamber ; and I am sure that I am echoing the sentiments of the business community in saying that we wish you well indeed in the future and heartily thank you for all that you have done.

As for myself, I should like again to assure you, the members of the Bombay Chamber of Commerce, as I assured you when you were good enough to give me an address on my arrival in Bombay, that it will be among my chief endeavours to maintain the closest and the most friendly relations between the Government and all the commercial interests of Bombay.

Mr. S. J. Gillum, in proposing a vote of thanks to the Chairman, the Deputy Chairman, and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year, said :—Mr. Chairman, Your Excellency, and Gentlemen,—The resolution entrusted to me is one which it is easy and pleasant to propose.

There are two extremes which it is important for Chambers of Commerce to avoid. The first is the tendency to shirk making any contribution towards the solution of difficult or troublesome questions and generally to do as little work as possible. The evil consequences of a long train of sins of omission are too obvious to need my dwelling on them.

The second extreme is the tendency to be over-zealous. It is fatal to the continued usefulness and influence of public bodies

if they make a habit of starting hares and feel it necessary to take sides in every vexed question.

Those who have followed at all the work of the retiring office-bearers will agree, I think, that a wise course has been steered between the Scylla of inertia on the one hand and the Charubdis of officiousness on the other.

We live in days when there are many problems new to our generation. Bad judgment and shallowness on the part of those to whom we entrust our interests are particularly mischievous. Common sense and thoroughness are more valuable than ever and we appreciate these qualities in the Committee now laying down office.

We pride ourselves that our Chamber of Commerce has a long record of useful work behind it. The year we are reviewing is very far from being an exception in that respect. The retiring Chairman is a man of whom it may be said that whatever his hand finds to do he does it with his might. Under his leadership, ably seconded by the Deputy Chairman, the outgoing Committee have never spared themselves but have more than maintained the reputation of the Chamber for the conscientious treatment of any question affecting the interests of the commercial community.

I have much pleasure in proposing that the thanks of the Chamber be tendered to the Chairman, the Deputy Chairman and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year.

The resolution was seconded by Mr. H. T. GORRIE and carried with acclamation.

MR. H. P. HEBBLETHWAITE proposed, MR. C. N. MOBERLEY, C.I.E., seconded, and it was agreed :—

"That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the year

1924-25, in accordance with the provisions of rule 22 (i), be and is hereby confirmed :—

Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.

T. E. Cunningham, Esq.

C. H. Goodall, Esq.

A. K. Graham, Esq.

J. Muller, Esq.

Major G. C. Richardson, D.S.O., M.C.

W. P. G. Taggart, Esq. "

MR. R. MCLEAN proposed, MR. R. R. HYND seconded, and it was agreed :—

"That the resolution adopted at the Annual General Meeting of the Chamber held on the 6th April 1921, prescribing the rate of brokerage payable for securing freight homeward, be and is hereby amended by *substituting* the words "annas five per ton" *for* the words "annas six per ton" in the last line thereof."

MR. L. S. HUDSON proposed, MR. V. A. GRANTHAM, M.L.C., seconded, and it was agreed :—

"That the following items in the Chamber's Tonnage Scale for Steamers be amended, with effect from the 1st October 1924, as under :—

(*i*)	Ajwan (Weed) seed, ..	*for*	10	Cwts.	*read*	11	Cwts.
(*ii*)	Castor Seed, small, ..	*for*	13	,,	,,	12	,,
(*iii*)	Groundnuts, ...	*for*	13	,,	,,	14	,,
(*iv*)	Lentils (Mussoor), ..	*for*	20	,,	,,	19	,,
(*v*)	Myrabollams, uncrushed in bags.	*for*	13	,,	,,	14	,,
(*vi*)	Poppy seed, ...	*for*	14	,,	,,	13	,,
(*vii*)	Teel seed, ...	*for*	15	,,	,,	14	,,

and that, with effect from the same date, the following articles be added to the Chamber's Tonnage Scale for Steamers :—

(*i*) Cumin Seed in bags, 11 Cwts.

(*ii*) Peas, 17 „ ”

MR. F. C. ANNESLEY proposed, MR. A. B. MORRISON seconded, and it was agreed :—

“ That Messrs. A. F. Ferguson & Co. be and are hereby re-elected Auditors of the Chamber's accounts for the year 1924 on the remuneration hitherto paid to them.”

MR. A. B. MORRISON proposed, MR. R. R. HYND seconded, and it was agreed :—

“ That Mr. L. S. Hudson and Mr. V. A. Grantham, M.L.C., be and are hereby elected Trustees of the Chamber's Provident Fund for the year 1924-25.”

MR. V. A. GRANTHAM, M.L.C., in proposing a vote of thanks to His Excellency the Governor for his presence at the meeting, said :—Mr. Chairman and Gentlemen,—To me has fallen the honour of proposing a vote of thanks to His Excellency the Governor for attending our Annual Meeting.

This is the first Annual Meeting that has occurred during His Excellency's Governorship, and in honouring us with his presence I venture to say that he is showing an interest, not only in our own particular affairs, but also in the commercial affairs of the city and the Presidency generally.

The extent to which we rely on the sympathetic help and advice of the head of our Presidency can only be fully known to those who have been Governors in Bombay or those who have filled the chair of the Chamber, but we all have a fairly shrewd idea of the intimacy of the relationship ; and I know you will want me to record, not only our appreciation of it in the past but our delight at His Excellency's statement made to-day, that it will continue in the future.

It is unnecessary for me to tell you that His Excellency is the busiest man in Bombay. A reference to the newspapers or his engagement list shows this, and we as busy men ourselves do sincerely appreciate his action in giving up some of his valuable time to come here to-day.

I trust His Excellency will forgive me if I introduce a personal topic and take this opportunity of thanking you for electing me to be your Deputy Chairman for the second time. I should also like to thank Sir Frank Nelson for the exaggerated and flattering manner in which he referred to my services. I can only say that to work under Sir Frank is to work for him. I cannot give him higher praise than this.

With these words, Gentlemen, I have much pleasure in proposing a very hearty vote of thanks to His Excellency for his presence here to-day.

The proposition was seconded by MR. R. MCLEAN and was carried with acclamation.

A vote of thanks to the Chairman terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1924.

The annual ballot for the office of Chairman took place on the 16th January 1924 and resulted in the election of MR. L. S. HUDSON.

ELECTION OF DEPUTY CHAIRMAN OF THE CHAMBER FOR 1924.

The ballot for the above office took place on the 30th January 1924 and resulted in the election of MR. V. A. GRANTHAM, M.L.C.

BOMBAY LEGISLATIVE COUNCIL.

CHAMBER'S REPRESENTATIVES.

MR. A. F. J. HOOD, one of the Chamber's representatives on the Bombay Legislative Council, resigned his seat in January 1923, and as a result of the subsequent by-election, SIR HENRY MACNAGHTEN, KT., was elected in his stead.

In June 1923, MR. (now SIR) FRANK NELSON, the Chamber's other representative on the Bombay Legislative Council, resigned his seat and MR. V. A. GRANTHAM was elected in his place.

As a result of the general election held in November 1923 MR. (now SIR) FRANK NELSON and MR. V. A. GRANTHAM were returned unopposed as the Chamber's representatives on the Council.

PORT TRUST BOARD.

CHAMBER'S REPRESENTATIVES.

THE HON'BLE SIR ARTHUR FROOM, KT., and MR. F. C. ANNESLEY having obtained leave of absence from the Board meetings up to the end of their term of office, *i.e.*, 31st March 1923, MR. L. S. HUDSON and MR. H. P. HEBBLETHWAITE were elected to serve in their stead.

In accordance with the provisions of Bombay Act No. V of 1923, the Chamber will in future be called upon, every second year, commencing from the 1st April 1923, to elect five Trustees to serve for a period of two years, instead of, as hitherto, being called upon to elect, every year, two and three Trustees alternately. The terms of office of the sitting Trustees consequently expired on the 31st March 1923 and a ballot was held on the 20th March to elect their successors. The ballot resulted in the election of the HON'BLE SIR ARTHUR FROOM, KT., (Messrs. Mackinnon Mackenzie & Co.), MR. F. C. ANNESLEY (Messrs. Killick Nixon & Co.), MR. N. BIRRELL (Messrs. W. & A. Graham & Co.), MR. HARRY T. GORRIE (South British Insurance Co., Ltd.), and MR. T. E. CUNNINGHAM (Messrs. Turner, Morrison & Co., Ltd.).

Later, the HON'BLE SIR ARTHUR FROOM, KT., having obtained leave of absence from the Board Meetings for nine months from the 28th of April 1923, MR. L. S. HUDSON of Messrs. Mackinnon Mackenzie & Co. was elected to serve in his stead.

BOMBAY SMOKE NUISANCES COMMISSION.

CHAMBER'S REPRESENTATIVE.

The Government of Bombay in October 1923 informed the Chamber that the period of appointment of the Bombay Smoke Nuisance Commission would expire on the 31st December 1923 and that with effect from that date a new Commission would be constituted under the Act for a further period of two years. Government, therefore, requested the Chamber to nominate a member for appointment on the new Commission.

The Committee nominated MR. A. GEDDIS of Messrs. James Finlay & Co., Ltd.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

CHAMBER'S REPRESENTATIVE ON THE ADVISORY BOARD.

The Government of Bombay, in February 1923, informed the Chamber that they had decided to revise the constitution of the Advisory Board of the Sydenham College of Commerce and Economics, Bombay, as follows:—

(1) The Director of Public Instruction.

(2) The Principal, Sydenham College of Commerce and Economics, Bombay, who shall act as Secretary to the Board.

(3) The Deputy Secretary and Treasurer of the Imperial Bank of India.

(4) A senior Chartered Accountant.

(5) A senior Incorporated Accountant.

(6) & (7) Two experts in mercantile law.

(8) A representative nominated by Sir Jugmohandas Varjivandas, Kt.

(9) A representative nominated by the Trustees of the N. M. Wadia Charities.

(10) A representative of the late Sir Chinubhai Madhavlal, Bart., C.I.E.

(11) & (12) Two representatives nominated by the Bombay Chamber of Commerce.

(13) A representative nominated by the Millowners' Association, Bombay.

Government accordingly requested the Chamber to nominate another member in addition to MR. E. C. DALTON, who had previously been nominated as the Chamber's representative, in place of Mr. J. B. Crichton, to serve on the Advisory Board. The Committee nominated MR. (now SIR) FRANK NELSON, M.L.C.

THE BOMBAY TELEPHONE COMPANY, LTD.

CHAMBER'S REPRESENTATIVE ON THE BOARD OF DIRECTORS.

(*See Reports, for* 1920, *Vol. I, page* 136 ; 1921, *Vol. I, page* 119, *and* 1922, *Vol. I, page* 201.)

As was noted in the Chamber's Report for 1922 (Vol. I, page 201), under an agreement made between the Government of India and the Bombay Telephone Company, Limited,

the Board of Directors of the reconstructed Company must include a duly qualified member of the Committee of this Chamber. The Committee accordingly recommended that MR. A. B. MORRISON be appointed to serve in this capacity and the Board of Directors of the Company accepted the Committee's recommendation.

EX-SERVICES ASSOCIATION, INDIA.

(*See Report*, 1921, *p.* 219.)

The Ex-Services Association for India, Simla, which has absorbed the Officers' Association, India, enquired whether the Chairman, MR. (now SIR) FRANK NELSON, would consent to serve on its Council in view of the fact that the Chairman of the Chamber for the year 1921 had agreed to do so.

In reply the Chairman suggested that it would be agreeable if it could be arranged that the Chairman for the time being should, ex-officio, be a member of the Council in question and the proposal was cordially accepted by the Ex-Services Association.

LOCAL RAILWAY ADVISORY COMMITTEE.

In July 1923, the Acting Agent of the B.B. & C. I. Railway informed the Chamber that the Government of India had under consideration the question of the establishment of local Advisory Committees for Railways and asked the Chamber to nominate a representative to serve on the B. B. & C. I. Railway Advisory Committee.

The Committee accordingly nominated MR. F. C. ANNESLEY as the Chamber's representative.

The following Memorandum forwarded by the railway explains the constitution and functions of local Railway Advisory Committees and it will be seen that the Chamber's representative thereon will provide members with a direct and expeditious way of laying suggestions and complaints before the railway authorities concerned :—

Memorandum regarding Local Railway Advisory Committee.

1. *Title.*—The new bodies to be known on each line as "..... Railway Advisory Committee."

2. *Constitution.*—A separate main Committee to be constituted for each Administration, the number of members being decided by circumstances, subject to a maximum of twelve. The Agent to be ex-officio Chairman. The remaining members to consist of—

Two local Government members nominated by the local Government in whose jurisdiction the headquarters of the railway in question is situated :

Three representatives of the Legislative Council of the Government in whose jurisdiction the headquarters of the railway in question is situated. These members should be selected to represent rural interests and the travelling public :

One member from the local Municipality or Corporation at the railway headquarters :

Five members representing Industries, Commerce and Trade.

The Heads of Departments of Railways may be called in merely to advise on subjects under discussion which may affect their department and on which their technical expert advice would be useful to the Committee.

The method of selection of the non-official members to be left largely to local discretion. The representatives of the Legislative Council need not necessarily be members of the Council. Members of the Central Advisory Council are not debarred from membership of local Advisory Committees. The five members representing Industries, Commerce and Trade would ordinarily be drawn from import-

ant local bodies representing predominant trade interests; the actual selection of such bodies should be made in consultation with the local Government, and once the election is made it should be left to them to nominate or elect their representatives. The tenure of office of the members to be left to the electing or nominating bodies to decide.

Agents will consider whether it is desirable to form separate Branch Local Committees at large centres, and in case of doubt, they may consult their main Committee in this matter.

3. *Scope of Duties.*—The functions of the Committee to be purely advisory. The sort of subjects which might suitably be placed before the Committees are:—

(*a*) Alterations in time-tables and passenger services;

(*b*) Alterations of rates and fares and changes of goods classifications;

(*c*) Proposals in regard to new projects and extensions;

(*d*) Proposals in regard to new rolling stock;

(*e*) Any matters affecting the general public interest or convenience.

Questions of personnel, discipline and appointments will not be brought before the Committee; subject to this condition any member may suggest a subject for discussion, but the Agent may rule out any subject for reasons which should be explained at the first meeting after the ruling had been given.

4. *Remuneration.*—Non-railway members may be paid Rs. 32 for each meeting attended.

5. *Proceedings.*—The Committee to meet once a month if there are matters to be discussed. A copy of the Minutes of Meetings to be furnished to each member and to the Railway Board. If in any case the Agent decides that he is unable to follow the advice given by the majority of the Committee, he must bring the matter to the notice of the Railway Board in forwarding the Minutes of the Meeting for their perusal.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1923 :—

Shipping and Export Sub-Committee.

C. H. Hewlett, Esq.
D. J. MacGillivray, Esq.
G. Z. Meli, Esq.
C. F. Morris, Esq.
H. H. Sawyer, Esq.

Import Sub-Committee.

P. Barker, Esq.
L. Barraclough, Esq.
R. L. Darley, Esq.
W. Deacon, Esq.
W. Mackintosh, Esq.
G. C. Phillips, Esq.

Docks and Railways Sub-Committee.

D. S. Burn, Esq.
T. E. Cunningham, Esq.
E. T. Robinson, Esq.
W. Young, Esq.

Finance Sub-Committee.

R. A. Don, Esq.
S. J. Gillum, Esq.
David Kydd, Esq.

Mr. W. Mackintosh resigned his seat on the Import Sub-Committee in December on proceeding to Europe on leave and was succeeded by Mr. M. Fox.

MEMBERSHIP OF THE CHAMBER.

(*a*) Chamber Membership.

The total Chamber membership of the Chamber on the 31st December 1923 was 144 as against 147 at the end of 1922. The following are the names of the Chamber Members elected during the year under report :—

Messrs. Herbert Son & Co., Ltd.—Proposed by the National Bank of India, Ltd., and seconded by the General Accident, Fire and Life Assurance Corporation, Ltd.

Messrs. Hollingshurst & Co. (India), Ltd.—Proposed by Messrs. A. F. Ferguson & Co., and seconded by the National Bank of India, Ltd.

Messrs. William Jacks & Co.—Proposed by the P. & O. Banking Corporation, Ltd., and seconded by Messrs. Latham Abercrombie & Co.

Messrs. Lloyds Bank, Limited.—Proposed by the Chartered Bank of India, Australia and China and seconded by the Bombay Company, Ltd.

The Empire of India Life Assurance Co., Ltd.—Proposed by the National Bank of India, Ltd., and seconded by the General Accident, Fire and Life Assurance Corporation, Ltd.

The P. & O. Banking Corporation, Ltd.—Proposed by the Chartered Bank of India, Australia and China and seconded by Messrs. Mackinnon Mackenzie & Co.

The following Chamber members resigned during the year :—

Messrs. E. & W. Andrew, Ltd. (Manchester), Bombay Agency.
Messrs. Cox & Co.
Messrs. Framjee Sons & Co.
Messrs. Kiddle Reeve & Co.
Messrs. King, King & Co.
Messrs. Skippers & Co., Ltd.
The Alliance Bank of Simla, Ltd.
The Orient Co. (India), Ltd.
The Tata Industrial Bank, Ltd.

(*b*) Associate Membership.

The total Associate Membership on the 31st December 1923 was the same as at the end of 1922, namely 2, the Texas Co., proposed by Messrs. Turner Morrison & Co., Ltd. and seconded by The Asiatic Petroleum Co., Ltd., having been elected Associate Members and the Compagnie Generale d'Extreme-Orient having resigned their Associate Membership during the year under report.

THE RULES AND REGULATIONS OF THE CHAMBER.

During recent years difficulties have been experienced in the interpretation of the rules of the Chamber. These difficulties have mainly arisen owing to the various amendments and additions that have been made to the rules since they were first drawn up in 1836; and to remedy these defects a Sub-Committee, consisting of Messrs. F. C. Annesley (Chairman), N. Birrell, and V. A. Grantham, M.L.C., has been appointed to revise and consolidate the rules; and it has been decided to take this opportunity of incorporating the Chamber as a company with limited liability under Section 26 of the Indian Companies Act. The advantages of such incorporation, in addition to securing a limited liability for members, are advantages of convenience, such as the possibility of holding property and leases in the corporate name of the Chamber, instead of the present cumbersome procedure of passing resolutions authorising individuals, such as the Chairman or Deputy Chairman, to hold the property, etc., with the consequent annual changes and with the possible difficulty of getting into touch with persons who are on leave or who have left Bombay. Further, incorporation will facilitate the placing of contracts and will be useful in case of litigation.

The Sub-Committee have accordingly, with the assistance of the Chamber's solicitors, drawn up a Memorandum and Articles of Association for the Chamber which will be proposed for adoptionat a (*a*) Special General Meeting at an early date.

TONNAGE SCALE.

PROPOSED REVISION.

(*See Report*, 1922, *Vol. I*, *page* 12.)

As was indicated in the Report for 1922, a Sub-Committee was appointed to supervise the construction of a new tonnage scale testing bin for the purpose of testing the scale of several articles. Accordingly a large strong teak bin of 800 cubic feet capacity was erected in the Grain Depot, Sewri, in which the Sub-Committee have tested a number of commodities. More tests are being made and it is hoped that they will all be completed in time for the Sub-Committee's report to be laid before the Annual General Meeting, 1923, and for any alterations of the tonnage scale which may be called for in the light of their recommendations to be adopted at that meeting. (*b*)

ASSESSMENT OF THE CHAMBER TO INCOME-TAX.

The Committee have for some time past been in communication with the income-tax authorities regarding the liability of the Chamber to income-tax and after a prolonged correspondence with the Commissioner of Income-tax it has now been decided that the general idea of the assessment of the Chamber to income-tax is that in so far as the Chamber merely receives subscriptions from its members and in return provides certain services for their common benefit it is not

(*a*) Vide pages 287-322. (*b*) Vide pages XL-XLI

liable to income-tax, but its other activities, such as the sale of publications and the arbitration of disputes, which are conducted on a commercial basis, are liable to taxation. In conformity with the above principle the Chamber will be liable to assessment in any year in which its income exceeds its expenditure and the assessment will be made in the following way :—

From the total income the total amount of the members' subscriptions will be subtracted and the result described as the "assessable income." From the total expenditure will be subtracted an amount equal to the total expenditure multiplied by the ration of the members' subscriptions to the total income from all sources; this will be called the "assessable expenditure"; and income-tax will be paid on the excess of the assessable income over the assessable expenditure.

It will easily be seen that the above method of assessment is equivalent to assessment on an amount equal to—

$$\frac{O}{I} \times (I - E)$$

where O = the total income from all sources except subscriptions,
I = the total income from all sources, and
E = the total expenditure.

In the above connection, the Assistant Income-tax Commissioner pointed out that the Chamber's contribution to the Provident Fund was not a legitimate expenditure for purposes of income-tax assessment, and that therefore it should be taxed, for under the rules as they stood the Provident Fund could not be considered to be "an irrevocable trust," as defined in Rule 45 of the rules under the Income-Tax Act, giving the employers no right whatever over the Fund, so that under no circumstances could they have any chance to recover any part of their contributions, and only to such funds are contributions legitimate expenditure.

The Committee have accordingly, in consultation with the Chamber's Solicitors, amended the Provident Fund rules in such a way as to make the Fund an irrevocable trust.

PROPOSED EXTENSION OF THE PROVIDENT FUNDS ACT TO PROVIDENT FUNDS OF FIRMS AND COMPANIES.

(*See Report*, 1915, *pp.* 46, 264; 1920, *Vol. I, p.* 11; 1921, *Vol. I, p.* 29.)

As was noted in the Chamber's Reports for 1920 and 1921, the Committee requested Government to amend the Provident Funds Act, 1897, in such a manner as to ensure that all subscribers to regularly constituted Provident Funds should enjoy the benefits of the Act equally with subscribers to Provident Funds established by Municipalities, Port Trusts, Railways, and Government Departments. Subsequently, the Government of India referred the question to local Governments and to Chambers of Commerce for opinion.

Towards the end of January 1923 the Government of India informed the Chamber that after careful consideration of the views of the local Governments and of the Chambers of Commerce they had decided not to proceed with the proposal.

Later, the Madras Chamber informed this Chamber that it had been resolved at the Monthly General Meeting of their Chamber, held on the 27th of March 1923, that this was a matter which should be taken up by the Associated Chambers of Commerce of India and Ceylon; but it had been decided to address this Chamber in the first instance. The views of this Chamber were accordingly invited on the question.

In reply the Committee stated that they had carefully considered the suggestion that Government should be requested to reconsider their decision but in view of the fact that Government had only recently examined the proposal and that they appeared to have considered it very carefully and from all aspects, having collected the opinions of local Governments, and through them the views of all the Chambers of Commerce, the Committee were of opinion that they had no good grounds for asking for a further consideration of the proposal.

The Committee added that they regarded the Government of India's decision as a regrettable one, but they thought that no good purpose would be served by re-opening the question at that juncture. The Madras Chamber concurred in the Committee's opinion. (*Appendix* **A-1.**)

MEASUREMENT OF COTTON BALES FOR SHIPMENT TO JAPAN.

(*See Report*, 1922, *Vol. I, p.* 10.)

The Committee of 1922 first considered this question and the position as they left it was that although cotton was being shipped to Japan at so much per bale instead of so much per cubic foot (thus obviating the necessity for measurement) nevertheless the measurement of the bales was still required by the shipping companies in order to check the size of the bales. But at the beginning of January 1923 the measurement of all bales shipped to Japan, except the cargo of one boat a month, was discontinued. This has had an appreciable effect on the Chamber's revenue. The measurements of the bales of one boat in every month are taken for the steamers' agents as a check on the size of the bales shipped.

THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

(a) The President and Secretary for the year 1923.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in Calcutta on the 8th and 9th of January 1923, this Chamber was elected to nominate the President of the Association for the ensuing year and the Secretary of the Chamber was elected Secretary of the Associated Chambers for the same period.

Accordingly during the year under review the headquarters of the Association were located in Bombay where the fifth Annual General Meeting was held. The Committee of the Chamber nominated Mr. (now Sir) Frank Nelson, M.L.C., the Chairman of the Chamber, to be the President of the Associated Chambers.

(b) Article 25 of the Association's Articles.

The Associated Chambers of Commerce of India and Ceylon, in April 1923, informed this Chamber that it had been suggested that December would probably be a more suitable month than January during which to hold the next annual meeting of the Association and requested the views of this Chamber on the question.

The Committee in reply stated that they approved of the suggestion and subsequently the Articles of Association were so amended as to permit of the Annual General Meeting being held in December each year.

(c) Election of Calicut Chamber as Additional Member.

An enquiry was received from the Associated Chambers of Commerce of India and Ceylon, in May 1923, as to whether this Chamber was in favour of, or opposed to, the

election of the Calicut Chamber of Commerce as an additional member of the Associated Chambers and also as to the voting power which should, in the opinion of this Chamber, be exercised by the Calicut Chamber in the event of that Chamber being elected to membership.

In reply, the Committee informed the Associated Chambers that they were in favour of the election of the Calicut Chamber to additional membership of the Associated Chambers and that in their opinion in the event of the Chamber being elected their voting power should be 2 votes.

(*d*) FIFTH ANNUAL GENERAL MEETING, DECEMBER 1923.

The fifth Annual General Meeting of the Association was opened by His Excellency Sir George Ambrose Lloyd, G.C.I.E., D.S.O., Governor of Bombay, on Monday, the 3rd December 1923, at 12 noon at the Town Hall, Bombay. The discussions on the various resolutions were subsequently held in the rooms of the Chamber on the 3rd, 4th and 5th December 1923, Mr. (now Sir) Frank Nelson, M.L.C., the President of the Association, presiding.

The following is a list of the subjects in connection with which resolutions were unanimously adopted at the above meeting :—

1. The Administration of Justice. (Expedition of procedure.)
2. The Indian Arbitration Act, IX of 1899.
3. Registration of Business Names and Partnerships.
4. The Indian Legislative Assembly. (Representation of British Chambers.)
5. The Currency Question.
6. Elimination of Pies in Banking Transactions.

7. Rate of Exchange for Bills drawn in Foreign Currencies.
8. Railway Finance.
9. Thefts from Railway Wagons.
10. The Coal Trade. (Railway freight rebate on export and coastwise coal.)
11. The Telegraph Services. (Improvement thereof and abolition of triple rates.)
12. Customs Duty on Government Imports.
13. Technical Education.
14. Government competition with Private Enterprise.
15. Local Purchase of Stores.
16. Storm Warning Reports.
17. The Annual Financial Statement.

Resolutions in connection with the following subjects were adopted by a majority of the Chambers represented :—

1. The Government of India's Loans Policy.
2. The Coal Trade. (Railway freight rates.)
3. Proposed Protection for the Steel Industry.
4. Export Duty on Hides and Skins.

Resolutions on the following subjects were declared lost on a division :—

1. Currency Notes of Rs. 100 denomination.
2. Post and Telegraph Services. (Proposed curtailment of staff.)

Resolutions on the following subjects were withdrawn after discussion :—

1. Currency Notes of Rs. 1,000 denomination.
2. The Coal Trade. (Development of supplies.)

Resolutions on the following subjects were withdrawn without discussion :—

1. The Administration of Justice. (Proposal to appoint Committee of the Association.)
2. The Indian Legislative Assembly. (Representation of Chambers).
3. Indian Mercantile Marine.
4. The Telegraph Services. (Delays and standard of efficiency.)
5. Excise Duty on Piece-Goods manufactured in India.
6. Government competition with private enterprise.

Most of the resolutions which were withdrawn after or without discussion were withdrawn because similar resolutions were on the agenda and had been adopted by the meeting.

The full text of the above resolutions will be printed in (*Appendix* **A-2.**)

VISIT TO THE CHAMBER OF THE HON'BLE SIR BASIL BLACKETT.

The Hon'ble Sir Basil Blackett, K.C.B., Member in charge, Finance Department, Government of India, met the Committee of the Chamber for an informal discussion on financial matters on Wednesday, the 4th April 1923. The proceedings of the meeting which were circulated to members will be printed in (*Appendix* **A 3.**)

THE NEW YEAR'S HONOURS LIST, 1923.

The cordial congratulations of the Chairman and the Committee of the Chamber were conveyed to SIR HENRY MACNAGHTEN. KT., M.L.C., and SIR CAMPBELL RHODES, KT., C.B.E., M.L.A., who received the honour of knighthood in the New Year's Honours List, 1923.

(Sir Henry Macnaghten, Kt., M.L.C., was Deputy Chairman of the Chamber in 1920 and Chairman in 1921 and represented the Chamber in the Bombay Legislative Council.)

(Sir Campbell Rhodes, Kt., C.B.E., M.L.A., was President of the Bengal Chamber of Commerce, and President of the Associated Chambers of Commerce of India and Ceylon, in 1922 and represents the Bengal European Constituency in the Indian Legislative Assembly.)

1924.

At their meeting on the 2nd January 1924 the Committee, on the motion of the Deputy Chairman, warmly congratulated the Chairman, SIR FRANK NELSON, KT., M.L.C., on the well-deserved honour of Knighthood recently accorded him and expressed their cordial appreciation of the recognition by Government of the very valuable services which he had rendered during his two years of office as Chairman of the Chamber, and also as President of the Associated Chambers during the previous year.

The congratulations of the Chairman and the Committee of the Chamber were also conveyed to the HON'BLE SIR CHARLES INNES, K.C.S.I., C.I.E., I.C.S., who was appointed Knight Commander of the Order of the Star of India, and SIR WILLOUGHBY CAREY, KT., M.L.C., who received the

honour of knighthood, respectively, in the New Year's Honours List, 1924.

(The Hon'ble Sir Charles Innes, K.C.S.I., C.I.E., I.C.S., is Member-in-Charge, Department of Commerce, Government of India.)

(Sir Willoughby Carey, Kt., M.L.C., was President of the Bengal Chamber of Commerce in 1923 and ex-officio President of the Associated Chambers in 1923-24. He represents the Indian Mining Association in the Bengal Legislative Council.)

ST. GEORGE'S HOSPITAL.

(*See Report*, 1922, *Vol. I*, *page* 19).

On page 19 of the Report for 1922 will be found an account of what took place during 1922 in pursuance of the idea of building a new European General Hospital to be under the management of the European community. The point that was reached in that account was where, at a meeting held in the rooms of the Chamber on the 12th December 1922 at which were present representatives of the different Associations concerned, it was decided to form an Association to be called the St. George's Hospital Association which should represent the community entitled to use St. George's Hospital and which should assume complete responsibility for the welfare and upkeep of the proposed new hospital which Government had agreed to build and towards the maintenance of which Government had also agreed to contribute an annual grant of at least Rs. 1,50,000, under certain specified conditions.

At the beginning of the year covered by this report a draft of the Memorandum and Articles of Association of the proposed St. George's Hospital Association was drawn up by the Chamber's solicitors who were advised as to the general

lines of the Articles by a representative Committee of the European community. One of the conditions of membership of the Association was a guarantee of a subscription, from or on behalf of each member, of up to Rs. 100 per annum the actual sum collected from members depending each year on the amount by which the Association's income from other sources fell short of the expenses of the hospital. The European community were invited at the same time to apply for membership of the proposed Association. By the time the application list closed approximately Rs. 90,000 had been promised but it was understood that more applications would have been received if the scheme had materialised.

The affairs of the Association were to be managed by a Committee of Management which was to consist of, (*a*), representatives nominated by the Government of Bombay, the Chamber of Commerce, the Bombay Branch of the European Association, the Bombay Presidency Trades Association, the Bombay European Textile Association and the Anglo-Indian and Domiciled European Association, respectively, (*b*), the Treasurer of the Association, and (*c*), not less than twelve, and not more than twenty, elective Committee men.

Copies of the draft Memorandum and Articles of Association of the proposed St. George's Hospital Association were circulated to the various Associations concerned and to all those who had promised to contribute towards the new hospital.

The draft Memorandum and Articles were laid before a meeting, held in the Chamber's rooms on the 15th February 1923 at which His Excellency the Governor was present and which was attended by representatives of the Associations concerned as well as by a large number of the general European

public. The Memorandum and Articles were adopted by the meeting and it was decided to proceed with the election and nomination of the office bearers. This resulted in the election or nomination of the following gentlemen :—

His Excellency Sir George Ambrose Lloyd, G.C.I.E., D.S.O., (*President*).

P. R. Cadell, Esq., C.S.I., C.I.E., I.C.S., (*Vice-President*).

Sir Henry Macnaghten, Kt., M.L.C., (*Vice-President*).

COMMITTEE OF MANAGEMENT.

Nominated Members.

The Collector of Bombay. .	Nominated by the Government of Bombay.
N. Birrell, Esq. ..	.. Nominated by the Bombay Chamber of Commerce.
J. Addyman, Esq.	.. Nominated by the European Association, Bombay Branch.
A. J. Taylor, Esq.	.. Nominated by the Bombay Presidency Trades' Association, Limited.
W. L. Shaw, Esq. . .	.. Nominated by the Bombay European Textile Association.
J. P. Thornber, Esq.	.. Nominated by the Anglo-Indian and Domiciled European Association.
R. Lindsay, Esq. ..	.. Treasurer.

Elective Members.

J. P. Barrett, Esq.
L. Gill, Esq.
J. E. Jackson, Esq., C.I.E.
David Kydd, Esq.

A. E. O. Lucas, Esq.
T. A. G. McDonnell, Esq.
F. W. Petch, Esq.
C. D. Sampson, Esq.
S. T. Sheppard, Esq.
R. A. Spence, Esq., M.L.A.
J. Taylor, Esq.
F. B. Thornely, Esq.
C. T. Wheeler, Esq.
E. E. Woods, Esq., M.L.C.

The question of the site for the proposed new hospital was also discussed at the meeting held on the 15th February. His Excellency explained at some length the advantages and disadvantages of the different sites available and at the conclusion of his speech left the meeting so that there might be a free debate on the whole question. After a long discussion, during which many people spoke and made suggestions, the following resolution was adopted by the meeting, with only seven dissentients :—

> "That this meeting is of opinion that of the available sites for the proposed new European General Hospital, Malabar Hill is the most favourable and authorises the Chairman to inform Government accordingly."

Immediately after this resolution had been passed considerable opposition to the Malabar Hill site found expression in the local Press in the form of letters and leading articles, and in view of this opposition the question of the site was referred back by the Associations concerned to the Special Committee on St. George's Hospital (see Report 1922, page 21) for re-examination and report. In the absence of Sir

Stanley Reed and Lieut.-Colonel Markham Carter the Special Committee was re-constituted as follows :—

P. R. Cadell, Esq., C.S.I., C.I.E., I.C.S., (*Chairman*).
Lieut.-Col. F. P. Mackie, M.D., F.R.C.P., F.R.C.S., I.M.S.
Lieut.-Col. C. H. Meyer, M.D., I.M.S.
Major I. Davenport Jones, I.M.S.
J. Addyman, Esq., M.L.C.
N. Birrell, Esq.
F. W. Petch, Esq.
W. L. Shaw, Esq.
C. T. Wheeler, Esq.
S. T. Sheppard, Esq.

To a large number of Associations and individuals who were likely to afford useful information this Committee circulated a questionnaire asking for opinions as to the most favourable site for the proposed hospital and the most suitable form of management. The answers to the questionnaire, the Committee subsequently reported, were almost unanimously against the Malabar Hill site on account of its distance and of its inaccessibility to poor patients and their friends. In their report the Special Committee stated that there was no other site available and that therefore they summed up their recommendations in the following resolution which had been adopted by them without dissent :—

> "The Committee are of opinion that the question of moving the hospital from its present site cannot be further considered at present."

In the meantime the entire charge of all affairs pertaining to the proposed new hospital and to the proposed St. George's Hospital Association had been vested by the Associations concerned in a Committee styled "The Interim Committee

of Management of the St. George's Hospital Scheme". This Committee was composed of the gentlemen who had been nominated or elected to serve as Vice-Presidents, Treasurer or Members of the Committee of Management of the proposed St. George's Hospital Association, whose names are given above. The Interim Committee was constituted because it was thought desirable to have one central representative body which should have entire charge of and complete responsibility for the whole scheme until the St. George's Hospital Association was registered and the future office bearers of the Association were appointed as its members so that there should be no discontinuity of management when the proposed Association took over the hospital.

The first meeting of the Interim Committee of Management was held on the 17th May 1923 to receive the report of the Special Committee which is referred to above. The conclusions of this meeting were succinctly expressed in the resolutions adopted thereat, which read :—

(*a*) " That the conclusion arrived at in the resolution of the Special Committee on St. George's Hospital as communicated in their report be adopted."

(*b*) " That this Committee are of opinion that the proposed St. George's Hospital Association would not be financially in a position to take over and manage the present St. George's Hospital on the terms proposed by Government, namely, with a contribution from Government of Rs. 1,50,000 per annum only."

(*c*) " That this Committee are of opinion that the scheme to move the hospital and take over its management should not be abandoned but that as soon

as a suitable site is available, the utmost should be done to carry out the proposed scheme. This Committee, therefore, consider that steps should be taken to select and to secure the allocation of a site that will be suitable for the erection of a hospital for the European and Anglo-Indian population of Bombay when such a site is fully ready for building. This Committee therefore consider that Government should be asked to agree to renew their proposal to build and erect a new hospital and to make an annual grant of at least Rs. 1,50,000 towards its maintenance."

Government were requested to take action accordingly, *i.e.*, first, to renew their offer to build and equip a new hospital and to make an annual grant of at least Rs. 1,50,000 towards its expenses and secondly, to reserve for the proposed new hospital a suitable site that would become available during the progress of the Reclamation Scheme.

Government replied that the conclusions of the Interim Committee had been noted and that if and when the representatives of the European and Anglo-Indian community selected and approved of a suitable site, Government would consider the possibility of making an offer in regard to the construction and maintenance of the hospital.

A meeting of the Interim Committee was held on the 18th of July to consider Government's reply, and after a discussion of the various possible sites it was decided to approach Government for a site on the sea-shore of the land to be reclaimed in Back-Bay between Churchgate Station and Marine Lines Station and that in the event of a favourable reply being received from Government active steps should be taken to secure the necessary financial support.

Government, who were duly communicated with on these lines, replied on the 17th August that if the Committee of Management could satisfy them that they could pay for the land and the construction of the hospital thereon then land would definitely be made available. Government regretted however that they could not at that time commit themselves to the reservation of any definite site on the reclamation.

At a further meeting of the Interim Committee, held on the 12th September, it was decided to reply to Government that negotiations had throughout been conducted on the understanding that the cost of the site and the construction of the hospital would be defrayed out of the proceeds of the sale of the existing site and buildings, which it was believed Government had undertaken to effect, and that there was not and never had been any suggestion that the community represented by the Committee of Management would be able to finance the construction of a new hospital; and in view of this it was further resolved to ask Government for a reconsideration of their letter of the 17th August in which they withdrew their offer to construct the new hospital.

Government were written to in these terms but up to the time of writing this report no reply has been received.

A minor matter may here be mentioned. The Bombay Municipality pays to Government a lump sum of Rs. 4,14,440 a year in respect of certain hospitals in Bombay of which St. George's Hospital is one. The annual contribution of Rs. 1,50,000, which Government promised to the proposed new hospital, would have come from this sum and in that connection Government asked the Corporation to accord its assent to the suggested transfer of the maintenance of the hospital to the proposed Hospital Association. The dis-

cussion of this matter in the Corporation was the occasion of much criticism, on the part of certain members, of the amount contributed to the European Hospital, although as a matter of fact the amount of the contribution was not a point on which the Corporation had been invited to pass any comments. The Municipal Corporation finally referred the matter to the Medical Relief Committee. This Committee started to consider the question but on being informed that the transfer of the hospital was not likely to take place in the immediate future they allowed the matter to drop.

FAREWELL ADDRESS TO HIS EXCELLENCY SIR GEORGE LLOYD.

The Committee of the Chamber, on behalf of the members, presented a farewell address to His Excellency Sir George Ambrose Lloyd, G.C.I.E., D.S.O., Governor of Bombay, on the 8th December 1923, at Apollo Bunder, immediately before His Excellency's departure. The full text of the Chamber's address and of His Excellency's reply will be found in *Appendix* **B-1**.

ADDRESS OF WELCOME TO HIS EXCELLENCY SIR LESLIE WILSON.

The Committee of the Chamber, on behalf of the members, presented an address of welcome to His Excellency Lieutenant-Colonel the Right Honourable Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O., Governor of Bombay, on the 11th December 1923. The full text of the Chamber's address and of His Excellency's reply will be found in *Appendix* **B-2.**

PUBLICATION OF DAILY LISTS OF IMPORTS AND EXPORTS.

The Government of Bombay, in March 1923, forwarded to the Chamber for an expression of opinion thereon a copy of a letter they had received from the Government of India in which it was stated that the Collector of Customs, Calcutta, had suggested that the publication of the daily list of imports and exports should be stopped unless the commercial public were prepared to raise their subscription so as to make the lists self-supporting. It was stated that a similar proposal had been received from the Government of Burma, who had suggested that these daily lists should be replaced by a weekly statement of certain staple articles to be published in the local gazette, and considered that this would be much less expensive than the daily lists and would be sufficient for all practical purposes. In this connection the Collector of Customs, Rangoon, observed that an alteration of subscription rates would not result in any substantial improvement in receipts.

The Government of India further stated that these daily lists of imports and exports were published primarily for the convenience of trade, and they did not consider it desirable to come to a decision on these proposals until they had ascertained the views of the commercial public as to the advisability of (*a*) discontinuing these lists altogether, (*b*) substituting for the daily lists a weekly list as suggested by the Government of Burma or (*c*) placing the lists either in their present or in a changed form on a self-supporting basis by raising the subscription. The Government of India accordingly requested the Government of Bombay to consult the local commercial community in the matter and to communicate their views to the Government of India.

In reply the Committee pointed out that Bombay was not directly concerned with the proposals of the Government of India since this Chamber was entirely responsible for the issue of the returns for the port of Bombay.

The Committee, however, stated that in their opinion any curtailment of the daily trade returns at the other ports of India would generally be highly inconvenient to the trade of the country, and they were therefore strongly opposed to any restriction of the issue of the returns and requested that their opinion on this subject might be forwarded to the Government of India. (*Appendix* **C-1.**)

MONTHLY TRADE RETURNS OF THE BOMBAY PRESIDENCY.

The Collector of Customs, Bombay, at the end of May 1923, informed the Chamber that in view of the urgent necessity for retrenchment and economy in all directions he intended to recommend the Government of Bombay to discontinue the publication of the Monthly Trade Returns of the Presidency of Bombay excluding Sind in Part VI of the *Bombay Government Gazette*. It was pointed out that these returns could not be published punctually and do not give comparative figures, and that very little use was made of them by the public, who naturally preferred the more complete and up-to-date information published by the Commercial Intelligence Department and by the Chamber. The Collector accordingly enquired whether the Chamber had any objection to his proposal and stated in this connection that any statistical information which was compiled in his office would always be made available to the Chamber's statistical staff working in the Customs House.

In replying to the Collector of Customs the Committee at the outset conveyed to him their appreciation of his agreement to allow the Chamber's staff access to the statistical information compiled in the Customs House.

In regard to his enquiry the Committee pointed out that the utility of the trade returns might conveniently be considered under two headings :—

(*a*) their use to the Chamber ;

(*b*) their use to the general commercial public.

(*a*) In this regard the Committee mentioned that the returns had been used extensively by the Chamber's staff when answering statistical enquiries, but stated that in view of the Collector's agreement to allow the Chamber's staff access to the statistics in the Customs House they were prepared to approve of the proposal in question.

(*b*) In this connection the Committee stated that they desired to express an opinion on behalf of the members of the Chamber alone and not on behalf of the general commercial public of this Presidency.

The above-mentioned agreement, it was pointed out, would make it possible for members of the Chamber to obtain, on occasion, the statistical information hitherto published in Part VI of the Gazette by application to the Chamber, even though that part of the Gazette was not published. In view of this and of the fact that many of the statistics published in the Gazette could be found in other publications, the Committee considered that the reasons of economy which had led to the proposal justified its being proceeded with.

In conclusion the Committee stated that they did not raise any objections to the proposal only on the understanding that the Chamber's staff would always be accorded by the

Collector of Customs the privilege of access to the Customs House records, which had so kindly been promised by him. (*Appendix* **C-2.**)

SEA-BORNE TRADE STATISTICS OF BRITISH INDIA.

Revision of lists of articles.

As may be seen from the Chambers' Report for 1922, (Vol. I., page 30) the Director-General of Commercial Intelligence in September 1922 informed the Chamber that the question of making additions to, or alterations in, the lists of articles specified in the foreign sea-borne return of British India was under consideration and enquired whether the Chamber had any proposals or modifications to suggest in connection with the lists in use.

The Committee, however, informed the Director-General that they had not at the moment any suggestions to put forward.

In March 1923, the Director-General forwarded to the Chamber a copy of a letter that he had addressed to all Collectors of Customs requesting certain changes to be made in the above-mentioned lists.

In acknowledging receipt of the above the Committee informed the Director-General that they had no comments to offer regarding the proposed alterations nor did they wish to suggest any further alterations at that juncture. (*Appendix* **C-3.**)

DISCONTINUANCE OF ONE RUPEE NOTES.

The Finance Department of the Government of India, towards the end of April 1923, drew the attention of the Committee to the remarks of the Indian Retrenchment Committee on the question of the discontinuance of the one-rupee note.

Paragraph 5 of the Committee's Report under the head "Currency" read as follows :—

"We reproduce as Appendix A an extract from a note by the Controller of the Currency regarding the relative cost of the silver rupee and the one-rupee note from which it would appear that it is more economical to use silver rupees than paper rupees. The one-rupee note was introduced as a war measure. Generally speaking, no solvent country, so far as we know, issues a note of such a small denomination as one rupee, and we think that if, as appears to be the case, a saving would accrue from the discontinuance of the one-rupee note, the issue of these notes should be abandoned."

The Government of India stated that they did not wish to trouble the Chamber on the subject of the relative cost of one-rupee notes as compared with silver rupees. The calculations quoted by the Retrenchment Committee were admittedly of a hypothetical nature and the Government of India intended to consider this aspect of the question in the light of all the information that was available and after consideration of the Report of the Special Officer who had been deputed to England to study the question of reduction in cost of note forms and the possibility of manufacturing or printing them in this country. It was pointed out, however, that there were other factors entering into the question of cost which had to be taken into consideration. For example, a reduction in the number of note forms would appreciably reduce the cost of handling notes at Currency Offices and thus reduce the cost of Currency establishments. On the other hand the substitution of silver rupees for notes would, it was contended, lead to an appreciable increase in the remittance charges which were borne by Government. For

example, in the last two years a greater part of the finance of the jute crop in Bengal had been met by notes of the ten-rupee and one-rupee denominations which had been sent out to the jute districts. If the one-rupee note were discontinued some portions of the remittance would undoubtedly have to be in the form of silver which was naturally much more expensive. Another factor which had to be taken into consideration was the extent to which one-rupee notes in their booklet form, which was slightly more expensive than the single notes, had replaced notes of higher denomination.

The Government of India particularly invited an expression of opinion of the Chamber as to the value which was attached by commercial men and the public generally to the provision of paper currency of such a small denomination as one rupee. Government observed that it was obvious that the question of the discontinuance of the one-rupee note could not be decided on the question of the cost alone. The Indian Retrenchment Committee objected to the one-rupee note on grounds of principle also, and the question of the principle was, it was observed, undoubtedly an important one. On the other hand in a matter such as this the convenience of the public required to be fully considered. Government asserted that the notes in the booklet form were popular and they had in fact been unable fully to meet the demand. There was, it was also stated, a further point that the one-rupee note in the past was found useful as a substitute for silver rupees when the price of silver was high and silver was difficult to obtain. It might therefore be regarded as a useful reserve should similar circumstances arise again and the use of these notes which was more or less firmly established throughout the country might be difficult to restore in times of emergency. The opinion of the Chamber was invited on these general aspects of the question.

The Committee in reply to the Government of India at the outset stated that in so far as the economic aspect of this question was concerned they were strongly of opinion that the withdrawal from circulation of the one-rupee note was greatly to be desired, for, in their opinion there could be no justification for the continuance of the issue of these notes, having regard to the very favourable percentage of metallic backing that the Indian note issue possessed at the moment.

It was pointed out that notes of this small denomination were originally issued purely as an emergency measure to cope with circumstances that the Committee considered would never occur again to the same acute extent; and as the reserves of silver coin were clearly of sufficiently large dimensions to permit of the redemption—if need be—of this class of note the Committee stated they had no hesitation in affirming that they should be withdrawn from circulation as soon as might be convenient.

The Committee asserted that in their opinion the withdrawal of small denomination notes was likely to increase the circulation of silver coin, a state of affairs most eminently desirable in India where the illiterate section of the populace believed that the free circulation of silver rupees was a sign of strength in the position of the Government; the Committee further added that notes of this denomination were invariably held mainly by the poor and ignorant classes and that therefore their withdrawal would remove to a great extent the danger and inconvenience of a rush to exchange paper for silver in times of emergency.

The Committee pointed out that considerable inconvenience was experienced in many instances by the commercial community owing to the difficulty of "shroffing" these notes;

they also expressed the opinion that the abolition of the one-rupee note would probably lead to an increase in the use of the five-rupee note, for the era of the one-rupee note had led to an extended use of paper currency, and for this reason they did not view at all seriously the theory that should the one-rupee note be withdrawn it would be difficult to restore it in case of emergency. (*Appendix* **D-1**).

INDIAN PAPER CURRENCY ACT, 1920.

PROPOSED AMENDMENT.

(*See Reports*, 1920, *Vol. I, p.* 25; 1922, *Vol. I, p.* 35).

The Government of India, Finance Department, in April 1923, asked for the views of the Chamber on the following suggestions for amending the law and procedure regulating the grant of loans from the Paper Currency to the Imperial Bank of India upon the security of Bills of Exchange :—

(1) That the permissible limit of such loans should be increased from 5 crores to 12 crores ;

(2) That the loans should bear interest at the Bank rate varying, and should be limited to 3 crores when the bank rate was at 6 per cent., to a further 4 crores when the bank rate was 7 per cent., and to a further 5 crores when the bank rate was at 8 per cent.

It was added that it was not proposed to alter the form of security required, which was defined at the moment as internal Bills of Exchange or Hundies certified by the Imperial Bank as drawn for trade purposes.

The above suggestions received the very careful consideration of the Committee who were in entire agreement with the principle of granting powers to Government temporarily to expand the currency when the seasonal demand was of such dimensions as to justify it, and they further agreed that the permissible limit of such expansion should be increased from Rs. 5 crores to Rs. 12 crores.

The Committee were of opinion, however, that it was not advisable for the Government of India to lay down such hard and fast rules as to the limits to be observed by them at the varying levels of the bank rate, and they suggested that the desired object would possibly be obtained more certainly if legislation were enacted conferring on Government powers to grant loans from the Paper Currency to the Imperial Bank of India up to a figure of Rs. 5 crores when the bank rate was 7 per cent., the remaining Rs. 7 crores to be issued only when the bank rate was 8 per cent. or higher.

The Committee felt that this should in normal years stabilise the bank rate in the near neighbourhood of 7 per cent., which, in their opinion, would be generally helpful to trade.

In conclusion the Committee emphasized that the power to grant loans to this increased extent should, in their view, be administered with the greatest consideration for exchange. (*Appendix* **D.2**).

THE CURRENCY AND EXCHANGE QUESTION.

(*See Report*, 1922, *Vol. I, page* 18).

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held on the 3rd

4th and 5th December 1923, the Hon'ble Sir Arthur Froom, on behalf of the Bombay Chamber, moved the following resolution which was carried unanimously :—

"That this Association desires to reiterate the opinions expressed at the last Annual General Meeting that—

With reference to any proposals to restore the ratio of Rs. 15 to the sovereign, this Association is of the opinion that no alteration of the nominal ratio should be considered until world conditions become more stable and until the internal finances of the country have been restored to a sound basis.

Thereafter the question of reverting to a ratio of Rs. 15 to the sovereign or any other ratio should be examined by Government in consultation with the various Chambers of Commerce in India before forming the subject of enquiry by a special commission, as such commissions have an unsettling effect on trade and are liable to destroy confidence."

An interesting discussion ensued in the course of which the Finance Member of the Government of India, the Hon'ble Sir Basil Blackett, K.C.B., took the opportunity of making an important statement with regard to the currency and exchange policy of the Government of India. The statement in question is too long to be embodied here but it will be found, together with a full report of the discussion, in *Appendix* **D-3**.

ADMINISTRATION OF JUSTICE IN THE PRESIDENCY COURTS.

The Central Administration of the European Association Calcutta, in April 1923, issued a questionnaire on the subject

of the administration of justice in the Presidency Courts, and the local branch of the Association asked this Chamber to help them in replying to the various items.

The Committee in the first instance submitted the matter to a Sub-Committee consisting of Messrs. A. B. Morrison, R. A. Spence, M.L.A., and J. C. K. Peterson, C.I.E., whose report was adopted by the General Committee.

In replying to the Bombay Branch of the European Association the Committee stated that some of the questions were of a very general character and it would be impossible for them fully to answer such questions without first having conducted a prolonged enquiry, which they had not the means of making. In particular, they stated that they were not in a position to recommend an answer to Question I which was as follows :—

> "(1) Do you consider the present administration or justice in the Presidency, Police and Civil Courts satisfactory ? "

The Committee, however, answered the remaining questions as under :—

> *Question* 2.—It is alleged that the existing procedure creates inordinate delay in the settlement of cases. Are you aware of any special instances of this ? Please give details.
>
> *Answer* 2.—The Committee considered that it was an established fact that at the moment there were very grave delays in the recovery of debts and the enforcement of rights in the Civil Courts of the Bombay Presidency.

Question 3.—Instances have been reported to this Association of individuals being kept in confinement for considerable periods without any specific charge being made against them.

Answer 3.—The Committee thought that the safeguards provided by the Code of Criminal Procedure, if the latter were properly observed, were sufficient to prevent the abuses referred to in this question.

Question 4.—The Bengal Retrenchment Committee have advocated the abolition of the Motor Court. Do you consider this advisable in the public interest ?

Answer 4.—The Committee considered that the Bengal Motor Court should not be abolished. They were of opinion that special motor courts were most desirable.

Question 5.—Have you any reasons for being dissatisfied with the treatment of persons awaiting trial for non-bailable offences, or for whom bail is not forthcoming ?

Answer 5.—The Committee had no reasons for being dissatisfied with the treatment of persons awaiting trial for non-bailable offences or for whom bail was not forthcoming. The law admitted of such persons wearing ordinary clothing, seeing visitors, receiving special food and being kept apart from convicted prisoners and they considered

that it thus provided adequate safeguards against the complaints suggested in this question.

Question 6.—Have you any recommendations to make as to how the administration could be improved ?

Answer 6.—The Committee were of opinion that the administration of justice could be improved by raising the pay and status of the police and of subordinate judges and munsiffs.

Question 7.—Is a person of limited means in a position to obtain prompt justice at a reasonable cost ?

Answer 7.—The Committee were of opinion that a person of limited means was able to obtain prompt justice at a reasonable cost in criminal cases but not in civil cases.

Question 8.—Honorary Magistrates are at present appointed by the Commissioner of Police ; this is reported to be adversely criticised by the public. Do you recommend their appointment by any other body ?

Answer 8.—The statement in this question was incorrect. Honorary Magistrates were appointed on the recommendation of the Chief Presidency Magistrate and the Committee thought that this system could not be improved upon.

Question 9.—Do you know of any case in which imprisonment for debt acts harshly?

Answer 9.—The Committee did not know of any cases where imprisonment for debt had acted harshly.

DELAYS IN THE OFFICE OF THE PROTHONOTARY, BOMBAY HIGH COURT.

During June 1923 the Bombay Incorporated Law Society forwarded to the Chamber a copy of a petition, concerning the delays in the administration of justice in Bombay, that they had presented to the Government of Bombay in March 1922.

The petition drew the attention of the Government of Bombay to the delays that occurred in the office of the Prothonotary and requested that early steps might be taken to increase the staff so that the large volume of work that passed through his office might be dealt with expeditiously and not held up for weeks or months with consequent delay in the administration of justice.

It was pointed out that during the last four years there had been an abnormal increase in the amount of litigation in the High Court and in order to cope with this increase five judges were sitting on the Original Side instead of three as formerly. But in spite of this the undisposed of cases showed no proportionate decrease. In the offices of the High Court, however, there had been no proportionate increase of staff. The staff of the Prothonotary originally numbered 43 to which were added only 8 new appointments and the Law Society submitted that in order to cope with the increased work the clerical staff should be increased to at least 65 as it was impossible for the existing staff, however efficient they

might be, to cope with the volume of work which fell upon them. The serious delay in the execution of decrees and matters subsequent to the decision of cases had been the subject of very numerous complaints. Many suits had been filed for a long time and were waiting to be heard and the Law Society contended that as these suits gradually came up for hearing and were disposed of, the delay in the realisation of decrees must become worse unless steps were immediately taken to increase the staff. It was further stated that owing to the paucity of the staff there was at the commencement of any litigation a delay extending over weeks in obtaining the issue of the summons and even after having obtained the summons from the High Court there was often further delay in getting it served by the Sheriff's Office.

Another matter of which the Law Society bitterly complained was the delay in obtaining decrees and orders and in the prosecution of execution proceedings, the transmission of decrees, the entering of satisfaction or part satisfaction in decrees, etc. The Law Society stated that they had been given particulars of many cases where it had taken from two to three months to obtain a decree from the Prothonotary's office. It was further alleged that sealed documents could not be obtained until two days after the date on which they were sealed, consequently they bore a date earlier than the date of their receipt in the solicitors' offices. Warrants of execution and warrants of arrest and other documents were delayed inordinately with the result that not infrequently judgment debtors were able to take advantage of this delay and run away from Bombay or make arrangements further to impede the creditor in obtaining redress.

In again referring to the question of the writ of summons in short causes matters the Law Society stated it not

infrequently happened that summons had not been received in time to give the defendants 10 days' clear notice of the suit, to which they were entitled under the rules; with the result that the returnable date of the summons had to be amended and owing to the abnormal delay in getting this amendment passed through the offices it often happened that the order for amendment was not ready for several days and the summons again became time-barred and the whole procedure had to be gone through afresh.

Again, there was great delay in obtaining grant of probates and letters of administration, and the issue of Commissions and of petitions under the Companies Act, etc., but probably the greatest and most serious delay was in the Translator's office of the High Court; it was alleged that to obtain the translation of a short sentence which the High Court might require to be translated by the Translator's office often took three or four days and to obtain the translation of longer documents was a matter of corresponding difficulty. It was averred that if the records of the Translator's office were examined it would be found that in most cases double fees had been paid in order to obtain the translation in time to use it in Court. The Law Society suggested that the staff of the Translator's office should be increased promptly.

To remedy the above delays the Law Society suggested that a Second Assistant Prothonotary should be appointed to whom the Prothonotary might delegate some of his duties, and that another Deputy Registrar was required.

The Law Society stated that their petition had received no reply from the Government beyond a bare acknowledgment and they requested the Chamber to submit a strong

representation to the Government on the subject or to take such steps as the Committee might think proper to reduce the delays.

The Committee, in the first instance, consulted the legal members of the Chamber who confirmed the statements made in the petition. The Committee then addressed the Government of Bombay and stated that while bearing in mind the need for economy they were unanimously of opinion that the state of affairs disclosed in the petition was such as to call for the most earnest and immediate consideration on the part of the Government of Bombay. The Committee particularly drew attention to paragraph 9 of the petition which read—

> "9. Now, on the other hand, it is evident that debtors are aware of the delays in the High Court and are taking advantage thereof in order to gain time and delay their creditors. The result is that the High Court may be said to be used to that extent as a means of defeating justice rather than of obtaining justice."

The above was, in the Committee's opinion, no exaggeration of the case, and in view of the fact that it was of such vital importance to the commercial communities of this Presidency that litigation in which they were concerned should be carried through with the least possible delay, the memorial had their whole-hearted support. The Committee added that the main facts relative to the delays were set out in sufficient detail in the petition but they referred to one point which was not mentioned, *viz.*, the exceptionally grave delays that took place in filing suits and issuing execution during the vacation. There was only one Prothonotary and the admission of plaints and the issue of formal orders in execution were delayed while he was away from Bombay, nobody being authorised to act for him in his absence, with

the result that papers had either to be sent to him up country or to be kept waiting for his return at the end of the vacation. Finally, the Committee requested that immediate attention might be given by the Government of Bombay to this subject, which they regarded as being vitally important.

In replying to the Chamber's representation the Government of Bombay stated that the High Court Bench had recently been strengthened by the creation of an additional judgeship and that there had been drafted a Bill to extend the jurisdiction of the Small Cause Court, Bombay, which was expected to relieve considerably the pressure of work in the High Court.

In reply the Committee, however, pointed out that only a small proportion of the delays complained of by them in their previous representation were due to a shortage of judges. The delays were mainly due to the paucity of the staff in the Prothonotary's office, and the creation of an additional judgeship would not serve to minimise these delays but would tend to increase them. The Committee further pointed out that when the Bill to extend the jurisdiction of the Small Cause Court came into force it would undoubtedly relieve the congestion of work in the High Court to a small extent but that there would still be serious delays. They asserted that in any case the Small Cause Court was suffering from a congestion of business owing to a shortness of clerical staff and therefore sooner or later the staffs connected with these Courts would have to be increased and they added that in their opinion the increase should take place at once, but instead the Committee understood that the Bill to extend the jurisdiction of the Small Cause Court would not be likely to take effect for about a year or even longer and apparently

therefore the Government of Bombay viewed with equanimity the prospect of the existing delays continuing for a year or more.

In the above connection the Committee drew the attention of Government to the following extract from a speech delivered by His Excellency the Viceroy when he opened the fourth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon in Calcutta on the 8th January 1923 :—

"There is one subject to which I would very briefly draw your attention, and would invite, if you find it possible, some expression of opinion from your Association. It is an elementary truth that justice long delayed is often justice denied, and I have been impressed by the long delays, not only in arriving at a decision of the Court but also, and sometimes more seriously, in the enforcement of its decrees. I am considering with the assistance of those best able to advise me the steps that should be taken for the purpose of expediting and facilitating the recovery of debts and the enforcement of rights in our courts of law.

"I trust that it will not be thought that I am reflecting in any way upon the administration of justice in India. Nothing is further from my thought. I am considering the system and its effect not only upon the commercial community but upon the public generally. It may not be and is, I understand, not a matter of complaint in Calcutta but I am speaking of all India and to delegates from all parts of India and I should, therefore, especially value your opinions. I have been particularly impressed with the difficulties experienced in the country, in enforcing the judgments obtained from the courts, difficulties which are surprising, and indeed I think I should be justified in using stronger language. I understand the special difficulties that occur in this country by reason of complications arising from laws and customs of particular communities and make every allowance for them. Nevertheless, I cannot but think that justice demands imperatively that a remedy should be found for a condition of things which, according to the reports before me, produces great hardship and sometimes serious injustice."

The Committee stated that it would be observed from this speech that the dilatory procedure of the Courts was well known to the Government of India and that His Excellency the Viceroy strongly desired the administration of justice to be improved as early as possible.

The Committee then referred to the harmful effects that the delays were having on India's trade with foreign countries and added that they understood that the Government of Bombay had demurred to increase the Prothonotary's staff on the grounds of economy. The Committee, however, asserted that the saving so effected in salaries was justified neither from a moral nor from a commercial standpoint; the income from Court fees having increased very largely in the past few years Government could well afford to increase the staff in the Prothonotary's office. It also seemed clear to the Committee that an increase in staff would result in a more rapid collection of Court Fees and that an increased staff would very rapidly pay for itself.

The Committee therefore expressed a hope that the Government of Bombay would hesitate no longer before taking practical and immediate steps to improve the state of affairs in this regard which the Committee pointed out was connected with one of the primary functions of a Government, namely, the administration of justice with the least possible delay to its subjects.

In reply the Government of Bombay stated that they were fully alive to the importance of the matters set out in the Chamber's representation. They had already extended the accommodation in the High Court and had under consideration, in consultation with the Honourable the Chief Justice and Judges of the High Court, steps for the improvement in the methods of work and for the general reorga-

nization of the staff of the High Court. Government added that the modification of the powers of the Bombay Small Cause Courts, would necessarily be followed by a reorganization and such augmentation of the staff as might prove necessary for the increased jurisdiction of the Small Cause Court, and that they were making, at the moment, every endeavour to press forward these matters and prepare a scheme to be laid before the Legislative Council during the approaching fair weather season.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, the following resolution was proposed on behalf of the Bombay Chamber by Mr. V. A. Grantham, M.L.C., and was carried unanimously:—

> "Having regard to some of the grave consequences of the delays in the administration of justice that at present obtain in the Courts of India, such as the great difficulty experienced in the recovery of debts and the enforcement of rights, and the adverse effect thereof on the trade of this country, this Association desires to impress upon local Governments the importance of taking steps to expedite the procedure in the Courts under their jurisdiction."

The full text of Mr. Grantham's speech in proposing the resolution as well as the report of the subsequent discussion will be printed in (*Appendix* **E-1.**)

THE INDIAN BAR COMMITTEE.

The Government of India in November 1923 issued a notification intimating that the Governor-General in Council, with the approval of the Secretary of State, had decided to appoint a Committee to examine and report on :—

(1) the proposals made from time to time for constituting an Indian Bar, whether on an all-India or Pro-

vincial basis, with particular reference to the constitution, statutory recognition, functions and authority of a Bar Council, or Bar Councils and their position *vis-a-vis* the High Courts;

(2) the extent to which it might be desirable to remove existing distinctions enforced by statute or practice between Barristers and Vakils;

and to make recommendations.

The Committee was composed as follows:—

Sir E. M. des C. Chamier, Kt., Barrister-at-Law, Legal Adviser and Solicitor to the Secretary of State, and late Chief Justice of the High Court of Judicature at Patna, *President*.

The Hon'ble Mr. Justice V. M. Coutts Trotter, Barrister-at-Law, Judge of the High Court, Madras.

The Hon'ble Mr. Justice Dinshah Fardunji Mulla, LL.B., an additional Judge of the High Court, Bombay.

Mr. S. R. Das, Barrister-at-Law, Advocate-General, Bengal.

Mr. H. P. Duval, I.C.S., Secretary to the Government of Bengal and Superintendent and Remembrancer of Legal Affairs, Bengal.

Colonel Sir Henry Stanyon, Kt., C.I.E., V.D., Barrister-at-Law.

Rao Bahadur Tiruvenkata Rangachariar, Vakil, High Court, Madras.

Mr. Sitaram Sunderao Patkar, LL.B., Government Pleader, Bombay.

Mr. M. M. Chatterjee, President of the Incorporated Society, Calcutta.

Mr. J. H. Wise, I.C.S., *Secretary*.

The Government of Bombay, towards the end of November 1923, enquired whether the Chamber would like to send a representative to give evidence before the Committee.

The Committee, in reply, stated that as they did not think that the matter was one on which the Chamber could competently give evidence they did not desire to appoint a representative to appear before the Committee on behalf of the Chamber. (*Appendix* **E-2.**)

ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICES IN INDIA.

During July 1923 a Royal Commission was appointed to examine and report upon the following matters in connection with the superior Civil Services in India :—

(1) The organisation and general conditions of service financial and otherwise, of those services ;

(2) The possibility of transferring immediately or gradually any of their present duties and functions to services constituted on a provincial basis ;

(3) The recruitment of Europeans and Indians respectively for which provision should be made under the constitution established by the Government of India Act and the best methods of ensuring and maintaining such recruitment ; and to make recommendations.

The Commission was finally constituted as follows :—

The Right Hon'ble The Viscount Lee of Fareham, P.C., G.B.E., K.C.B., *Chairman.*

Sir Reginald Craddock, G.C.I.E., K.C.S.I., Sir Cyril Jackson, K.B.E., Narayan Madhav Samarth, Esq., Khan Bahadur Sir Mahomed Habibullah, Sahib

Bahadur, Kt., C.I.E., Rai Bahadur Hari Kishan Kaul, C.S.I., C.I.E., David Petrie, Esq., C.I.E., C.V.O., C.B.E., Bhupendranath Basu, Esq., Reginald Coupland, Esq.

The Commission assembled in Bombay during December and the Committee of the Chamber, in their written evidence, stated that though for reasons beyond their control they had been unable to collect and collate the views of individual members to the extent to which they would ordinarily have desired to do and the importance of the subject merited, they were compelled to set forth, if only in general terms, the broad opinion held by the majority of the members on so momentous a question. For the same reasons, the Committee added, they were unable to tender oral evidence.

Representing in the main, as the Bombay Chamber of Commerce did, the commercial interests of British merchants in the Bombay Presidency, the Committee emphasised in the first instance the disquietude felt by British Commerce generally in the Presidency that the large stake which such interests held in the country was indubitably suffering some diminution of security on account of the discontent rife in the superior Civil Services and the consequent resignations of competent officers, the difficulty experienced in obtaining the best type of recruit owing to the prevailing unpopularity of the Services in question and, finally, the effect which the general uneasiness as to their future, and material worry in regard to their present circumstances, must inevitably have on the work of the present incumbents.

It could hardly be denied, the Committee felt assured, that the prosperity of India was bound up in the confidence of the world's markets and that such confidence must unquestionably be shaken when services which had for so long

enjoyed a world-wide reputation for integrity and efficient administration began to disintegrate. It would, moreover, be remembered in that connection that India had sterling loans outstanding in the London market to the extent of £ 251,820,000 and the Committee had little hesitation in affirming that the ease with which such loans had been raised was due to the general feeling of confidence held by the British investor as to the conspicuous ability and faithfulness of the members of the Indian Services on whom the multitudinous administrative details of the Government of India devolved.

It had been, however, the Committee stated, a matter of common knowledge, both in the East and in the West, that widespread dissatisfaction reigned in the Indian Services with the conditions of service at present obtaining and, taking a broad general view, emphasized the fact that they were sternly convinced that a betterment was urgently called for of the terms under which the members of those Services—and particularly the "security" departments, such as the Police—carried on their duties.

In the latter connection, the Committee added that private firms and companies had increased the emoluments of their employees by from 50 per cent. to 100 per cent. as compared with pre-war scales of pay, owing to the increased cost of living and travelling, and they considered that the plea for similar treatment for the members of the all-India Services could not be regarded as unreasonable. Moreover they made the definite statement that under present conditions many cases of real hardship were being imposed on the incumbents of various appointments, mainly in the large towns where genuine attempts to live and keep and educate their families in the social scale expected of their service were being made without success; and they referred particularly to the question of passage money which had now

become a very real menace to the budget of the average married member of every service; whether, however, a member is married or single, the Committee considered that the provision of at least one first class steamer return fare every four years should form an integral part of the emoluments of the European members of the all-India Services.

The introduction of the Reforms, the Committee pointed out, had imposed a considerable increase of work and responsibility on the members of all the services and in consequence of the political atmosphere, yearly becoming more highly charged, created by semi-professional political malcontents, the strain under which their duties were performed and, in many instances, the deliberate campaign of misrepresentation to which they were subjected, were having their inevitable result in the fact that a few years of work under such conditions seriously undermined the health of the officer concerned, and the Committee submitted that the position in that regard provided an additional reason why steps should be taken at the earliest possible date to allay all cause for anxiety in regard to the difficulty of "making both ends meet."

The Committee viewed with no misgivings whatever a moderate increase in the proportion of Indians to Europeans in the superior Civil Services, for abundant evidence was available of the acumen and ability of many Indian incumbents. In their opinion, however, the situation in that regard should be allowed to adjust itself automatically inasmuch as once the conditions of pay and service had been improved to the extent that was deserved so would the best type of young Englishmen again compete with the best type of young Indian for appointments in what were once the finest services in the world; moreover the standard of the

Entrance Examination set by the Civil Service Commissioners was such that the proportion of young Indians and Europeans would naturally be decided each year by the fact that the successful candidates would be those with the best qualifications and most richly endowed with brains, irrespective of whether they were Indians or Europeans. Until, however, a betterment of terms had been granted the Committee were averse to any increase in the Indianisation of the all-India Services.

In conclusion, the Committee stated that, so long as the British Parliament was wholly and directly responsible for the administration of India, they could not see that there was any possible alternative to the existing system whereby the personnel of the all-India Services was under the control of the Secretary of State in Council, and in that connection they could not refrain from commenting on the general feeling of uneasiness prevalent among the members of the all-India Services in regard to the security of their pensions if any change in the government of this country were to take place after 1929. If it were administratively possible the Committee felt that the cause of anxiety in that respect should be removed. (*Appendix* **E-3.**)

BOMBAY STOCK EXCHANGE ENQUIRY, 1923.

The Government of Bombay, in September 1923, appointed a Committee to enquire into the constitution, government customs, practices, rules, regulations and methods of business of the Native Share and Stock Brokers' Association of Bombay and to investigate any such complaints of the public and to make any such enquiries with reference to any of these matters or any other matter appertaining to the Association as the Committee might deem proper, and thereafter, with a view

to protect the investing public against the interested or irregular control of business, to formulate such definite proposals for the future constitution, control, direction and regulation of the aforesaid Association as the Committee might deem proper.

The Committee was constituted as follows :—

Sir Wilfrid Atlay	*Chairman.*
Sir Fazulbhoy Currimbhoy, C.B.E. ..	*Member.*
Sir Purshotamdas Thakurdas, C.I.E., M.B.E., M.L.A.	
Mr. R. Lindsay	
Captain E. V. Sassoon	
Mr. Bhulabai J. Desai	
Mr. Pherozeshhah M. Dalal	
Mr. G. Davis, I.C.S.	*Secretary.*

The Committee assembled in Bombay early in November 1923, and requested the Committee of the Chamber to formulate their views and suggestions concerning the subject matter of their enquiry. At the same time they invited two representatives of the Chamber to give evidence before them in support of any written representation which might be made by the Chamber.

The Committee, in formulating their written evidence, at the outset submitted that, in their opinion, the need for a stock exchange under a direction commanding the confidence of the entire commercial community was too obvious to require any elaboration on their part, and in this connection merely stated that it was their considered conviction that the administration of the Bombay Stock Exchange did not at the moment fulfil the above requirement.

The Committee felt that it was not desirable to put forward reasons in their letter as to why the Bombay Stock Exchange did not command the confidence of the commercial community and they accordingly confined their remarks to the material drawbacks of the existing Share Bazaar system, as exemplified in the manner in which the sale or purchase of shares was conducted at the moment in Bombay, and put forward for the consideration of the Stock Exchange Enquiry Committee the more important additions to, and alterations in, the existing procedure which they considered essential before the stock exchange of this large and important city could be regarded as safe and uniform channel connecting capital and industry.

The Committee added that they felt sure it would be instantly admitted that one of the most necessary factors making for the adequacy of any stock exchange was that it should be open for business on every day of the year, excepting Sundays, the recognised Bank Holidays, and such religious festivals as the members of the exchange might find it necessary and expedient to declare. On the other hand, the Bombay Stock Exchange, the Committee asserted, had in the past few years been closed on many occasions without sufficient notice and without the vestige of any adequate reason; moreover, the Committee were of opinion that the offices of the various members should be so re-organised as greatly to reduce, if not eliminate, the monthly closing of the exchange for periods of from three to six days while the settlement was concluded.

In the latter connection the Committee stated they were convinced that a fortnightly settlement would be in the interests of those chiefly concerned, the investor, and that they were equally sure that there was no insuperable objection

to the adoption of such a course, which they felt should be a matter of comparative simplicity and should merely require the co-operation of the members of the exchange themselves. The Committee repeated that in any case they were unable to appreciate the necessity of closing the stock exchange at all during a settlement, whether fortnightly or monthly.

With regard to the question of quotations the Committee stated that in their view one of the primary claims to confidence of any stock exchange was the conviction with which the members must be able to endow the investor that the quotations issued were those at which business had been actually done and that such quotations faithfully represented the opinion of the commercial community as to the esteem in which various securities were held.

The Committee were constrained to say in this connection that the investor in Bombay had lost all confidence in the correctness of quotations or as to the genuineness of any rise or fall in the value of a security and they accordingly suggested that an official list of quotations should be issued each evening showing the closing rates of all securities in which transactions had occurred during the day.

The Committee also set forth the opinion that there did not seem to be any very uniform scale of brokerage or uniform contract note enforced, neither was it usually possible, according to their information, to trace any transaction, if so desired, through the medium of any record of bargains registered.

Moreover, the Committee felt very strongly that it should be made impossible to evade stamp duties payable on the price of the share as quoted on the day of the purchase by

means of the existing very prevalent method whereby blank transfers were kept by brokers sometimes for months until the price might have fallen considerably and a smaller stamp duty could consequently be paid.

The Committee further stated that more than one case had been brought to their notice in which the administration of the stock exchange had endeavoured to dictate to companies the dates on which the books of the latter should be closed in order to suit the convenience of the settlement dates of the stock exchange, and they had been advised of at least one instance in which this had been the occasion for a threat to remove the company from the list of forward dealings in the event of the dates suggested by the Committee of the stock exchange not being acquiesced in by the company concerned. The Committee submitted that such a practice was very improper, and they expressed a hope that when the stock exchange was re-organised a repetition of such incidents would no longer be possible.

In the light of the foregoing remarks, the Committee expressed the opinion that for the competent administration of any stock exchange the following requirements were essential :—

1. A minimum number of Stock Exchange holidays.
2. No closing during the monthly settlement, and the adoption, if possible, of a fortnightly one.
3. The enforcement of a uniform scale of brokerage and a uniform contract note.
4. A record of all bargains entered into, which should be open to the inspection of the client of any members of the exchange.
5. The publication daily of an Official List of Closing Quotations.

6. The adoption and enforcement of regulations prescribing penalties in respect of the retention of Blank Transfers beyond a reasonable period.

In conclusion, the Committee stated that they were strongly of opinion that the ideal to be aimed at in the administration of the Bombay Stock Exchange was a Governor who should be entirely independent of Bombay business interests and who should be recruited for a term of years on such a salary (payable by the Stock Exchange) as would secure an incumbent of the highest experience and integrity; and a Board of ten Members, five elected by the Stock Exchange from their members and the other five, consisting of a representative of the banks, representatives of the Indian Chamber of Commerce and the Bombay Chamber of Commerce, a representative of the Bombay Millowners' Association and a representative nominated by the Government of Bombay, who could be actually nominated or not according as to whether the Government of Bombay were satisfied with the administration of the Exchange.

The Chairman of the Chamber, Mr. (now Sir) Frank Nelson, M.L.C., and Mr. F. C. Annesley gave oral evidence before the Stock Exchange Enquiry Committee on behalf of the Chamber on Saturday, the 24th November 1923. (*Appendix* **E-4**.)

CRIMINAL PROCEDURE CODE.

PROPOSED AMENDMENT.

The Government of Bombay in July 1923 forwarded to the Chamber for an expression of opinion thereon a copy of a letter that they had received from the Government of India in regard to the question of amending the Criminal

Procedure Code in respect of the powers of Presidency Magistrates. The question arose in connection with an amendment proposed to be moved in the Legislative Assembly by Mr. K. Ahmed, requiring Presidency Magistrates to record evidence briefly in cases other than those in sub-section (*i*) of clause 94 of the Bill to amend the Code of Criminal Procedure which had since been enacted as section 97 of Act XVIII of 1923.

The Hon'ble the Home Member promised that the local Governments and the High Courts concerned should be consulted and on this understanding Mr. Ahmed withdrew his amendment.

The Government of India pointed out that the question had to some extent been considered before. The Committee appointed to revise the Code of Criminal Procedure observed in December 1916 that there was no reason why Presidency Magistrates should be entrusted with wider powers than those of ordinary first class Magistrates and that the whole question of the powers of Presidency Magistrates required reconsideration.

The local Governments were accordingly addressed in November 1917 and the replies received indicated that there was a general opposition to this suggestion and it was not pursued. In view however of the undertaking given in the Legislative Assembly the Government of India proposed to examine the matter further.

The Government of India stated that in connection with the previous enquiry the following amendments were proposed :—

(1) To amend section 362 of the Code so as to require a Presidency Magistrate to record a memorandum

of the evidence in cases other than those mentioned in section 355, and to make a corresponding amendment in section 356.

(2) To repeal section 441, which empowers a Presidency Magistrate to supplement his judgment in a case in which the record has been called for by the High Court; and

(3) To repeal section 200 (*b*), which leaves it to the discretion of the Presidency Magistrate to examine a complaint on oath or not, and to reduce the examination to writing or not.

The Government of India added that they did not propose to state their views in detail on these proposals but merely wished to offer a few general observations which might be of assistance to local Governments in the examination of the question.

As regards section 362 a reference was invited to section 97 of the Code of Criminal Procedure (Amendment) Act, 1923 (XVIII of 1923). Section 441 did not appear to be open to any strong objection. While it was possible that the discretion to make a subsequent statement allowed by this section might lead the Presidency Magistrates to curtail the statement of reasons which they are required to make under clause (*i*) of section 370 of the Code and there might be some reason on this ground for restricting the power of making a subsequent statement under section 441 to cases in which the Presidency Magistrates were not required to record a brief statement of the reasons for conviction under sub-section (*i*) of section 370, yet in practice the remedy lay with the High Court. The Government of India felt that the particulars required by section 370 could perhaps in some

respects be supplemented on the lines of section 263 but such a change was of doubtful utility.

As regards the last para. of proviso (*b*) to section 200, the Government of India were inclined to think that the section might be amended so as to provide that if the statement of the complainant was not reduced to writing by the Presidency Magistrate the subject-matter of the complaint should be so reduced to writing. This course, it was asserted, would secure that there was a statement in writing of the complainant in all cases. Finally, the Government of India were of opinion that there might be some advantage in amending section 411 so as to allow an appeal from a sentence of six months' imprisonment passed by the Presidency Magistrate. The change could be effected by altering the words "exceeding six months" to "of six months or over." The point however was in their opinion of no great importance.

In replying to the Government of Bombay the Committee pointed out that section 362, as amended by section 97 of the Amendment Act of 1923, prescribed that the evidence of the witnesses in all appealable cases, *i.e.*, cases in which a Presidency Magistrate imposed a fine exceeding Rs. 200 or imprisonment for a term exceeding six months, should be duly recorded by him and that he should make a memorandum of the substance of the examination of the accused. It was provided, however, that in other cases it should not be necessary to record the evidence or frame a charge. It would appear, therefore, that having regard to section 97 of the Amendment Act, 1923, the first amendment previously suggested was no longer in point.

With regard to the amendment proposed to be moved by Mr. K. Ahmed, there was, in the opinion of the Committee,

no advantage to be gained by saddling Presidency Magistrates with the duty of recording the evidence in non-appealable cases. In case of the evidence not being recorded, and a memorandum of the substance of the examination of the accused not being made, then, unless the Magistrate was content to award a sentence within the non-appealable limit, the proceedings were bad *ab initio*, and the accused was entitled to have his conviction quashed by the High Court, and the Committee thought, therefore, that in practice it was fair to assume that only in obviously petty charges, where a fine of a few rupees or a short period of simple imprisonment was likely to meet the case, would a Magistrate fail to record the evidence and make a memorandum of the substance of the examination of the accused.

With regard to the proposal to repeal section 441 of the Code, this section, in the Committee's view, prescribed, not that a Presidency Magistrate may "supplement his judgment" as suggested in Amendment (2), but "may submit with the record a statement setting forth the grounds of his decision or order and any facts which he thinks material to the issue," which was a different thing. Such statement was, in their opinion, intended to be quite distinct from the judgment and the remainder of the record, and might, in many cases, in their opinion, be of assistance to the High Court. Furthermore, the Committee agreed that in any event the remedy lay with the High Court, and they were not in favour of repealing section 441.

With regard to the proposal to repeal section 200 (*b*) of the Code, the Government of India were inclined to think that if the statement of the complaint were not reduced to writing by the Presidency Magistrate, the subject-matter of the complaint should be so reduced to writing, and it was possible

that an amendment on these lines might be advisable. Otherwise, however, in the opinion of the Committee, the matters referred to in section 290 (*b*) were reasonably left to the discretion of a Presidency Magistrate, and they did not advocate its repeal.

Finally, the Committee stated that they saw no objection to an amendment of section 411 of the Code, as suggested by the Government of India. (*Appendix* E-5.)

FORM 'G' OF THE INDIAN COMPANIES' ACT.

In September 1923, the Committee of this Chamber addressed the Government of India in regard to Form G of the Indian Companies' Act, which appears to have been copied from Form C of the English Companies (Consolidation) Act, 1908, and which has to be completed twice a year by all banks registered in India and exhibited by them in a conspicuous place for the information of the public. The Committee pointed out that it was intended that the Form should provide the constituents of the bank with clear information as to the securities held by the bank, its general financial position and the manner in which its business was being conducted. It was quite distinct from Form F, the yearly balance sheet, which has to be shown to shareholders only.

The Committee stated that it had been recognised for some time past that Form G did not serve the purposes for which it was designed. It was very desirable, the Committee pointed out, for example, that a bank's Fixed Deposits be shown separately from its Current Accounts, the one liability being demandable at various future dates whereas the other was payable at call; the item in Form G, *viz.*, "Other Contracts," under which Fixed Deposits and Current

Accounts were usually stated, was, in the Committee's opinion, too elastic. The classification of Assets in Form G also appeared to call for amendment, provision not being made for showing separately Advances Secured and Unsecured; and Cash in hand was not required to be stated. And further, the Committee did not think that any bank in India had a liability on "Notes," by which they understood Bank-notes issued for circulation, such as the £5 note of the Bank of England or the different notes of the Scottish banks. These represented briefly, in the opinion of the Committee, only the more apparent deficiencies of Form G, but the Committee thought that the drawbacks to the form as set forth above would convince the Government of India that an early change was desirable.

The Committee suggested that Form G should be abolished altogether and that Form F, on which the Balance Sheet was based, should be exhibited to the public, if possible twice yearly, but as to this latter point the Committee stated that they would preserve an open mind until it was more apparent whether the suggested twice-yearly publication of a Balance Sheet could be undertaken without undue inconvenience by all the banks coming under the Act.

In the case of a bank, the Committee considered that the public were entitled to the same information as the shareholders, and added that the above suggestion had the approval of the Associated Exchange Banks, Bombay, and of most of the leading Banks in this city; and the Committee trusted therefore that the Government of India would give this matter their early and earnest consideration.

The Government of India in reply stated that the views of the Chamber had been noted and would be given due consideration when occasion arose to amend the Act. (*Appendix* **E-6.**)

WORKMEN'S COMPENSATION ACT, 1923.

(*See Report* 1922, *Vol. I, page* 102.)

The report of the Joint Committee on the Bill to provide for the payment by certain classes of employers to their workmen of compensation for injury by accident was presented to the Council of State and Legislative Assembly on the 25th January 1923. The main alterations which the Joint Committee made in the Bill as originally introduced were the elimination of the provisions relating to employers' liability and the removal from the scope of the Bill of accidents directly attributable to the misconduct of the workmen.

In view of the strong exception taken by the Chamber to the original proposals in regard to the employment of contractors (*vide* Chamber's Report for 1922, pp. 107-8) whereby the liability to pay compensation was thrown primarily upon the employer, it may also be noted that the Joint Committee modified the provisions of the Bill in that respect to the extent that the workman was enabled to proceed against the contractor or against the employer, and the contractor was made liable to indemnify the employer in all cases.

The Act as finally amended by the Council of State and the Legislative Assembly received the assent of the Governor-General on the 5th March 1923 and comes into force on the 1st July 1924.

INDIAN FACTORIES ACT, 1922.

The Government of Bombay, in June 1923, forwarded to the Chamber a copy of a letter that they had received

from the Government of India in connection with the administration of the Indian Factories Act and asked for the views of the Chamber thereon.

The Government of India in their letter stated that while they believed that the introduction of the reforms embodied in Act II of 1922 had been effected on the whole without embarrassment they were aware that in some provinces administrative difficulties had been experienced in connection with certain minor details. Some verbal corrections, such as that relating to the definition of "week," in respect of which it was clear that the law did not correctly express the intention of the Legislature, had already been effected and it was for consideration whether any amendments of substance were required in the law.

It was pointed out that Act II of 1922 would have been in operation for a complete year on the 1st of July 1923 and the Government of India asked to be furnished with brief notes upon any administrative difficulties that might have been experienced, together with specific suggestions for amendment of the Act, if in the opinion of the local Government such difficulties could not otherwise be met. Should the difficulties brought to light be numerous and important, the Government of India were provisionally of opinion that it might be advisable to hold a conference of Factory Inspectors towards the end of the year with a view to decide the form which any amendments considered necessary should take. This, however, was a matter which could be left over for subsequent settlement.

In this connection the Government of India invited the particular attention of the local Government to the question of rest intervals. The normal arrangement contemplated

under the existing provision was that the operatives should have at least one interval of an hour during the day's work. It was possible under the provisions of Section 21 (1) (*a*) (ii), if the employees concerned so desired, to substitute for this hour two periods of half an hour each. The Government of India believed that the intention of the Select Committee on Act II of 1922, who were responsible for this provision, was that, where the employees consented to the arrangement, the two half-hour intervals could be distributed throughout the day in any manner that was found to be convenient, provided that no employee was required to work for more than five hours at a stretch. But the Government of India understood that a strict interpretation of the wording of the Act did not permit of this latitude, and that it was necessary, in order to comply with the provisions of the section, that the employees should have enjoyed intervals amounting to at least an hour in the aggregate before the seventh hour of work had commenced, *e.g.*, a system by which the employees worked for periods of three hours, four hours and three hours separated by two-half hour intervals would not comply with the requirements of the Act. It would, therefore, appear desirable that the Act should be amended in such a manner as to restore what the Government of India believed to have been the intention of the Legislature.

A more important question which arose in this connection concerned the actual length of the interval or intervals prescribed. The Government of India understood that the enforcement of the longer interval introduced by Act II of 1922 had been attended with difficulty in certain industries, and it was stated that in some factories the employees themselves had been opposed to its introduction. Where the

workers lived at some distance from their work and did not desire or were unable to obtain a meal in the middle of the day, the effect of the longer interval had been to reduce the hours of leisure which they could spend at their homes. On the other hand, it appeared that in the great majority of factories the new provisions had been introduced without difficulty and had been welcomed by the workers. The Government of India stated that they were reluctant to interfere with the law as it stood at the moment. They doubted whether it was possible for a worker to maintain sustained work for 10 hours daily without intervals of rest amounting to at least an hour. They believed that the longer interval was desirable in order to enable the worker to maintain his vigour, and that its enforcement should ultimately prove beneficial to the employer. There were grounds for believing that the absence of sustained work, characteristic of many factory employees in this country, had been due, in part at least, to the fact that the hours fixed did not in the past allow sufficient opportunity for the rest necessary to prevent fatigue. Moreover, the amendment of Section 21 of the Act was passed into law without opposition from any section of the general community or in either Chamber of the Legislature, and the Government of India considered that very strong reasons should be adduced before the Legislature was asked to modify provisions which it had so recently affirmed.

In consenting to re-open the question, however, the Government of India had been largely influenced by an additional consideration. They observed that where objections had been raised to the introduction of the new provision, they had generally come from factories or industries in which the working day was comparatively short. It

must be admitted that, where the daily hours of work did not exceed 8 or 8½, the need for so long an interval as an hour was not so great as in factories which worked 10 hours a day. Further, the Government of India stated that they were anxious to encourage those employers who were considering the reduction of hours of work and it was possible that if a concession in the matter of the interval of rest would lead to a further reduction of the hours of work, such a concession might be in the interests of all concerned. It had been suggested to the Government of India that a possible amendment would be to provide that, where men were worked for not more than 8½ hours a day instead of 10 hours, which is the normal average length permitted by the Act, the interval of rest might be reduced to half an hour either by a specific provision to that effect in the Act itself or by the grant of permissive power to local Governments to effect the reduction. An additional provision might also, if considered necessary, be imposed to the effect that such a reduction should be permitted by the local Government only at the request of the majority of the workers concerned.

Any such reduction should, in any case, the Government of India were of opinion, apply to adult male workers only. The Indian Factories Act, 1891, provided that women working for 11 hours a day should have an interval or intervals aggregating at least 1½ hours, and that where the day was reduced, the intervals might be reduced proportionately. The Act of 1911 took a somewhat retrograde step in reducing the interval for women to half an hour, and the Act of 1922, while giving more protection, did not go so far as the Act of 1891. The Government of India were not prepared at the moment to re-open the question of the rest interval for

women. They felt that, while in the case of men it might be argued that certain industries were not yet prepared for the enforcement of an hour's interval, such a consideration was not relevant to the application to female labour of a provision which was less stringent than the provision that was in force between 1892 and 1912.

Section 43-A of the Act was designed to encourage Courts to utilize fines to provide compensation for injuries by accident to factory workers. The Workmen's Compensation Act, 1923, which had recently been passed, made special provision for compensation to factory workers employed in factories which came under the definition in section 3 (*a*) of the Act. So far, therefore, as workers in these factories were concerned, it would appear to be undesirable that Courts should use the powers conferred by Section 43-A after the Workmen's Compensation Act had come into effect. The Government of India desired to know whether in the opinion of the local Governments the section should be amended and retained for the benefit of workers employed in factories notified under section 3 (*b*) of the Act, or whether, in view of the provisions of Section 545 of the Criminal Procedure Code, it should be repealed.

The Committee in the first instance submitted the matter for consideration to a Sub-Committee consisting of Messrs. A. B. Morrison, T. E. Cunnigham, T. G. Ralli, and Major G. C. Richardson, on the lines of whose report a letter was submitted to the Government of Bombay in which it was stated that the Committee were of opinion that on the whole the Factories Act had worked satisfactorily during recent years, and there were no administrative difficulties that they wished to mention at that moment. They thought, in fact, that at that time the Act, as amended in 1922, had not been

working long enough for a general revision to take place and they suggested that the Government of Bombay might recommend the Government of India to postpone the proposed conference of Factory Inspectors for at least one year. And whenever it was held, the Committee were strongly of opinion that representatives of firms and factory owners with practical experience of the working of the Act should be invited to attend.

With regard to the question of rest intervals it was the Committee's opinion that the substitution of two half-hour intervals of rest during the day's work in place of one interval of one hour should be optional only. In very many places both the employees and the employers were better suited by only one interruption of the work, and often a half-hour interval was not long enough for an employee who desired to leave his place of employment during the rest period.

In regard to the Government of India's suggestion that where men worked for not more than 8½ hours a day, the interval of rest might be reduced from one hour to half an hour the Committee stated that they understood that the purpose of this suggested concession was to reduce the hours during which a man was at his mill or factory. It was further suggested that such a reduction of the rest interval should be permitted by the local Government only at the request of the majority of the workers concerned. The Committee stated that they approved of this proposal, provided that the reduction of the rest interval could take place only at the request of the majority of the workers concerned—as suggested by Government.

In referring to the Government of India's request for views on the question whether Section 43-A of the Act, should be

modified or repealed, the Committee stated that as this section was designed to encourage Courts to utilize fines to provide compensation for injuries by accident to factory workers, it could, in their opinion, well be repealed as soon as the Workmen's Compensation Act came into force. (*Appendix* **E-7.**)

INTERNATIONAL LABOUR CONFERENCE.

ORGANIZATION OF FACTORY INSPECTION.

Mr. J. A. Kay, late Chairman of the Bombay Millowners' Association, who was appointed by the Government of India to represent Indian employers at the 5th Session of the International Labour Conference held in Geneva on the 18th October 1923, asked that he might be placed in possession of any views that the Chamber might care to put forward at the session.

From a Press Communique issued by the Government of India on the 8th May 1923 it appeared that the only item on the agenda related to the general principles for the organization of factory inspection.

After referring the matter to a Special Sub-Committee consisting of Mr. A. B. Morrison, Mr. T. E. Cunningham, Mr. T. G. Ralli and Major G. C. Richardson, D.S.O., M.C., the Committee informed Mr. Kay that they were of opinion that the general principles underlying the inspection of factories in India were well and sufficiently laid down in the Indian Factories Act and the rules thereunder.

Towards the end of the year, the Chamber received a copy of Mr. Kay's comprehensive report on the results of the Conference, which will be printed in full in *Appendix* **E-8.**

RATE OF EXCHANGE FOR BILLS DRAWN IN FOREIGN CURRENCIES.

(*See Report* 1921, *Vol. I, p.* 56.)

As was noted in the Chamber's Report for 1921, the Associated Chambers of Commerce of India and Ceylon addressed the Government of India suggesting that legislation might be introduced on the lines of the Hongkong Bill of Exchange Ordinance, 1921, which reads as follows :—

> "Where a bill is drawn out of but payable in this Colony, and the sum payable is not expressed in the currency of this Colony, the amount of the bill if paid in this Colony and in the currency of this Colony, shall, in the absence of any express stipulation, be calculated according to the rate of exchange for sight drafts in this Colony on the day on which the bill is actually paid."

Subsequently in May 1923 the Associated Chambers of Commerce of India and Ceylon forwarded to this Chamber a copy of a letter that they had received from the Government of India in which it was stated that Government had consulted other Chambers of Commerce in India, who were not represented in the Associated Chambers and found that the proposed legislation was not supported by several of the Chambers so consulted. The Government of India, therefore, expressed their regret that they could not see their way to undertake legislation in a matter of this kind in the absence of practical unanimity in commercial circles.

The Associated Chambers enquired what further action this Chamber considered that the Association should take in connection with the letter from the Government of India.

In replying to the Associated Chambers of Commerce of India and Ceylon, the Committee stated that they noted with the greatest regret that the Government of India did not intend to undertake legislation definitely laying down whether a past due bill was payable at the rate of exchange ruling at the date of payment or that ruling at the date of maturity.

The Committee stated that they were strongly of opinion that the Associated Chambers of Commerce should press the Government of India with all the emphasis at their command to re-consider their decision contained in the letter under reference without any further delay.

The Committee felt that the decision of the Government of India in this connection could only mean that they had failed to grasp the state of affairs obtaining at the moment in regard to dishonoured bills and the consequences that were almost certain to ensue should they persevere in their refusal to legislate.

The Committee pointed out that in Bombay the drawee of a past due bill was placed, under the present conditions, in a very strong position ; he argued that his bill was payable at the rate of exchange ruling on the day of payment, should exchange have gone *up* since the maturity of the bill but should exchange have gone *down* since the maturity of the bill, he argued that it was payable at the rate of exchange ruling on the date of maturity.

The Committee specially drew the attention of the Associated Chambers to one grave result of this indeterminate state of affairs. It was that claims in respect of dishonoured bills were being made in the first instance either on the drawers or the endorsers of the bill instead of on the drawee,

in other words, the exporter from Europe and the United Kingdom was being penalised and inconvenienced, and the Committee felt that they could not urge too strongly that the matter should definitely be settled by legislation at the earliest possible date.

Finally, in referring to the statement made by the Government of India that other Chambers of Commerce in India, but not members of the Associated Chambers of Commerce of India and Ceylon did not support the legislation that had been proposed, the Committee stated that it would be most interesting to hear which Chambers of Commerce objected to such legislation and what the reasons for their objection might be; so far as the Committee were aware all British Chambers of Commerce in India were members of the Associated Chambers of Commerce of India and Ceylon.

Subsequently at the request of the Associated Chambers of Commerce of India and Ceylon, Bombay, Colonel Sir Henry Stanyon asked the following question in the Legislative Assembly during the July session :—

> "Will Government be pleased to state whether they are aware of the wide-spread dissatisfaction in commercial circles caused by the decision of the Finance Department not to undertake legislation on the lines of the Hongkong Bill of Exchange Ordinance 1921 definitely laying down whether a past due bill of exchange is payable at the rate of exchange ruling at the date of maturity?
>
> Are they aware that their action in this respect is directly contrary to the considered, emphatic and unanimous opinion of the Associated Chambers of Commerce of India and Ceylon?

Will Government be pleased to give the name of any Chamber of Commerce or public body which does not favour legislation on the lines indicated by the Associated Chambers ?"

The following answer was given by the Hon'ble Sir Basil Blackett :—

"Government are aware that many of the commercial community, including those represented on the Associated Chambers of Commerce of India and Ceylon, are anxious for this legislation and it was pressed upon Government by the latter body. Government have, however, so far been unwilling to undertake legislation in the absence of practical unanimity in commercial circles.

The legislation proposed was not favoured by the Indian Merchant's Chamber, Bombay, and by the Bengal National Chamber of Commerce."

In August 1923, the Associated Chambers of Commerce of India and Ceylon in August 1923 forwarded to this Chamber for information a copy of a further letter they had addressed to the Government of India in regard to the question of the rate of exchange on past due bills drawn in foreign currencies. The Association in particular drew attention to the fact that, under existing conditions, the drawee of a past due bill was able to retire his bill at either the rate ruling on the date of maturity or the rate ruling on the date of payment, whichever was most advantageous to him, leaving the bank to suffer the loss due to difference between the two rates. This, it was contended, conferred an advantage on the drawee of the bill which might have induced certain commercial circles to view the question lightly. But the important point for Indian trade and Indian credit was that as a con-

sequence of this indeterminate state of affairs, claims in respect of dishonoured bills were at the moment being made in the first instance on either the drawers or the endorsers of the bills instead of as formerly on the drawees, in other words the exporters from Europe were being inconvenienced and penalised. The further consequence of this was that the exporters ceased to trade with their Indian clients on the old terms and began to distrust the Indian market as a whole. This, it was asserted, would be checked by the legislation the Associated Chambers desired.

The Association urged Government to consider this matter without delay as the legislation suggested was urgently needed to remove an injustice and to protect India's trade.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1923, the following resolution, proposed by the Karachi Chamber and supported by the Bengal and Bombay Chambers, was passed unanimously :—

> "That in the opinion of this Association the Government of India should effect, with the least possible further delay, legislation on the lines of the Hongkong Bill of Exchange Ordinance, 1921, so as to provide that, in the absence of any express stipulation to the contrary, all bills drawn in foreign currencies be payable at the rate of exchange ruling on the date of actual payment."

During the course of the discussion which preceded the adoption of the resolution the Hon'ble the Finance Member stated :—

> . . I have not got any authority to commit the Government of India in this matter, but I am prepared

to recommend to the Government of India that legislation should be undertaken to meet these difficulties at the earliest possible moment." (*Appendix* E-9).

INDIAN STAMP AMENDMENT ACT, 1923.

The Government of Bombay, in April 1923, forwarded to the Chamber for an expression of opinion thereon a copy of a Bill further to amend the Indian Stamp Act II of 1899. From the statement of objects and reasons attached to the Bill it appeared that non-judicial stamps, although transferred to the provinces as a source of revenue, were subject to legislation by the Indian Legislature under Item 20 in Part II of Schedule I of the Devolution Rules.

When the Government of Bengal last year proposed to raise the rates of stamp duty on those instruments, it was decided to reserve the following for all-India legislation since uniformity of duty in these particular cases was essential :—

No. in Schedule I to the Indian Stamp Act.	Description.
1	Acknowledgment.
13	Bill of exchange.
19	Share certificate.
21	Cheque.
28	Delivery order in respect of goods.
36	Letter of allotment of shares.
37	Letter of credit.
47	Policy of insurance.
49	Promissory note.
52	Proxy.
53	Receipt.
60	Shipping order.

In February 1922, Local Governments were asked their views whether any, and if so, which, of the instruments referred to above could bear an enhancement of the existing rates of duty and to what extent. After considering their replies, it had been decided that the duty on certain of these instruments could be raised.

It was added that the Government of India had also decided to take this opportunity of amending Article 47 of Schedule I of the Stamp Act so as to bring under Clause B of the Article certain classes of insurance which had hitherto, for the purposes of stamp duty, been taken under Clause D. This amendment had been supported by all Local Governments.

The object of the Bill in question was, therefore, to give effect to the above proposal and (*a*) to increase the duty from one anna to two annas on (19) share certificates, (36) letter of allotment of shares, (37) letter of credit, and (52) proxy and (*b*) to amend the duty on (49) promissory notes, as follows :—

(*a*)	when payable on demand—	
	(*i*) when the amount or value is less than Rs. 250	Two annas.
	(*ii*) in any other case ..	Four annas.
(*b*)	When payable otherwise than on demand	The same duty as Bill of Exchange No. (13) for the same amount payable otherwise than on demand.

The Committee in reply informed the Government of Bombay that they were in entire agreement with the provisions of the Bill and had no observations to make in that connection other than to express the hope that the measure might duly become law during the next session of the Legislative Assembly. The Bill was finally passed into law with an amendment and received the assent of the Governor-General on the 1st October 1923.

The amendment in question altered the duty chargeable on promissory notes when payable on demand as follows :—

(*a*) When payable on demand—

(*i*) When the amount or value does not exceed Rs. 250 .. .. one anna.

(*ii*) When the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000 .. .. two annas.

(*iii*) In any other case .. four annas.

(*Appendix* **F-1.**)

STAMP DUTY ON SHARE TRANSFERS.

The Committee of 1922 at the request of a member took up with the Superintendent of Stamps, Bombay, the question of the stamp duty payable on the transfer of shares, a subject of considerable importance and interest to the commercial community.

The first point on which the Committee requested the ruling of the Superintendent of Stamps, concerned the case of share transfers from a nominee to the rightful

owner (or *vice versa*) without consideration. Article 62 (*a*) of Schedule I of the Indian Stamp Act, 1899, appeared to the Committee to be quite clear on the point, but they invited the Superintendent's attention to a ruling given by his predecessor in office in 1910 whereby a transfer deed of the nature in question was held to be " chargeable with a stamp duty of Rupees 5 only." The Superintendent of Stamps stated in reply that deeds of transfer of shares, from a nominee to the rightful owners, fell under Article 62 (*e*) of the Schedule to the Indian Stamp Act and were chargeable with a stamp duty of rupees five only. He explained that such transactions were looked upon as transfers from a trustee (nominee) to the beneficiary (rightful owner) but a transfer from the owner of shares to the trustees did not fall under that Article and was accordingly chargeable with the *ad valorem* stamp duty prescribed by Article 62 (*a*).

The former ruling, namely, that with regard to a transfer from the nominee to the rightful owner, seemed however to the Committee to be at variance with the prevailing practice and as a result of further correspondence the Superintendent of Stamps in modification of the ruling in question held that, where a constituent of a Bank received back shares on paying off an overdraft, the banker did not hold the shares as trustee and duty was chargeable under 62 (*a*) of the Schedule, that is to say, the *ad valorem* duty.

Arising out of the latter ruling the Committee considered the case of the constituent of a Bank who, when the time came for him to request that certain shares should be transferred back to his own name from that of the Bank's nominee, might possibly no longer have an overdraft with the Bank in question, but might be temporarily or

permanently in credit. And there remained yet another contingency. It was very generally the custom in Bombay for up-country clients who were desirous of investing in shares to request their Bankers to purchase the shares and more often than not, as a matter of convenience to both parties, the Banker put the shares in the name of the Bank's nominee, assuming that a constituent purchased two or three lots of shares and paid for them out of his credit balance and subsequently purchased more shares against a loan from the Banker in question; eventually the Banker might find himself in possession of a considerable quantity of security, consisting of shares in the name of the Bank's nominee, against a loan of comparatively small dimensions as compared with the amount of security held. Finally the constituent might request that certain shares be transferred back from the Bank's nominee to his own name; virtually these shares would be held as security against an overdraft. In these circumstances, the Committee enquired of the Superintendent of Stamps as to whether duty was chargeable under No. 62 (*e*) or 62 (*a*) of the Indian Stamp Act, 1899.

The Superintendent referred the matter to the Government of Bombay and the Remembrancer of Legal Affairs expressed the opinion that in both the cases, the shares being held by the Banker, at one time as security for the overdraft, the relation between the parties was that of creditor and debtor and not of trustee and *cestui que* trust and accordingly the subsequent release and transfer was, therefore, chargeable under Article 62 (*a*).

As they were still of opinion, however, that the rulings given in the foregoing correspondence did not clearly cover cases where the shares had been placed in the name of the

nominee of a Banker or other Agent and no loan, overdraft or consideration of any kind whatever had taken place at any time in respect of the transaction, the Committee submitted for consideration yet one other contingency, namely, the case of a Banker, or any other Agent acting as such, who purchased shares for a constituent and as a matter of convenience placed these shares in the name of a nominee. Assuming in such a case that at no time during the currency of the transaction had there been any overdraft, loan or consideration of any kind whatever, was the relation between the parties in the circumstances cited still that of creditor and debtor and not of trustee and *cestui que* trust ?

The Committee pointed out that it had been for some considerable time the invariable custom in Bombay, no matter what the conditions leading up to transactions of this nature might be, for the full stamp duty to be chargeable in each case, and in order that the position in this regard might be finally and clearly defined a ruling which would cover all classes of transactions coming under this category was requested.

The Remembrancer of Legal Affairs stated in reply that it was clear from the wording of Art. 62 (2) in the second column of schedule I of the Stamp Act that the operation of Article 62 (*a*) was limited by Article 62 (*e*) and that if the shares were transferred from a trustee to a beneficiary the case would be governed by Article 62 (*e*).

The only question, therefore, was whether the parties in the case suggested did stand to one another in the relation of trustee and beneficiary. In his opinion the effect of the transaction was to create an implied trust. In English Law the transfer of property to a person who gave no value for

it was deemed *prima facie* to be a transfer of the legal but not of the equitable estate, and by operation of law a 'resulting trust' arose in favour of the transferor; similarly where one person advanced the purchase money, and the property was formally conveyed to another who was a stranger to such person, a resultant trust arose in favour of the real purchaser (*vide* Collett's Specific Relief Act, page 9). The Indian Trusts Act II of 1882 embodied this principle in Section 82. It would seem, therefore, that the stamp duty payable was regulated, in the case quoted, by Article 62 (*e*) of the Schedule.

A copy of the correspondence between the Superintendent of Stamps and the Committee was circulated among all members of the Chamber and for their information and guidance the following summary of the Superintendent's rulings was appended:—

When shares are purchased by a Banker or Agent of any sort on behalf of a constituent or client and placed in the name of the Banker's or Agent's nominee and at any time during the transaction there has been a loan or overdraft as between the Banker or Agent and his constituent or client then the *ad volarem* duty laid down in Article 62 (*a*) of Schedule I of the Stamp Act is chargeable both when the shares are placed in the name of the nominee of the Banker or Agent and when they are transferred from the nominee to the constituent or client.

Where, however, there has never been any consideration *i.e.*, loan or overdraft, then a nominal duty only, as laid down in Article 62 (*e*) is chargeable when the shares are transferred from the Banker's or Agent's nominee to the client or constituent. (*Appendix* **F-2.**)

STAMP DUTY ON EXCHANGE CONTRACTS.

The Superintendent of Stamps, Bombay, in March 1923, drew the attention of the Committee to the Bombay Stamp Amendment Act, II of 1922, under which the stamp duty on Exchange Contracts had been fixed at annas eight instead of the former rate of annas four, and stated that the Karachi Chamber objected to the new rate and asked that the duty might be reduced to annas six as in Bengal. The Karachi Chamber represented that in the Bombay Presidency the enhanced duty, in view of the large preponderance of small transactions, was too heavy a tax on brokers.

The Superintendent stated that this question had been examined by his office in December 1922, and it was found that no modification in the duty, already fixed, was necessary, in view of the fact that the number of transactions in Bombay for so small a sum as £100 was negligible, and that when such a transaction occurred it was usually a cash transaction involving no written contract and therefore no stamp. It was asserted that these exchange transactions were generally for much larger sums, for which the stamp duty was only a negligible proportion of the broker's commission.

The Superintendent added that his predecessor in office however, did not see why, as the broker's commission depended on the amount of a transaction, the stamp duty should not be *ad valorem*, and why, therefore, Clause (*a*) of Art. 5 of Schedule I of the Stamp Act might not be included in Art. 5 (*b*) as this would bring in an increased amount of revenue to Government and halve the existing duty, if the value did not exceed Rs. 10,000. The Superintendent, therefore, asked for the opinion of the Committee on this subject.

In reply the Committee stated that having regard to the state of provincial revenues they were of opinion that the stamp duty on Exchange Contracts should not be reduced, nor did they consider that the duty should be altered to an *ad valorem* duty. (*Appendix* **F-3.**)

UNIFORMITY OF PROVINCIAL NON-JUDICIAL STAMP DUTIES.

At the fourth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held on the 8th and 9th January 1923, the following resolution was passed :—

> " That all Provincial Governments be asked to co-operate with each other to secure uniformity in the rates of duty for non-judicial stamps."

A copy of the resolution was duly submitted to all local Governments by the Associated Chambers.

In May 1923, the Associated Chambers forwarded to this Chamber for an expression of opinion thereon a copy of a reply they had received from the Government of Bombay.

In this letter, Government stated that the only argument adduced in favour of the resolution was that, owing to the prevailing lack of uniformity, many people in one part of the country sent documents to be stamped in another province, where duties were lighter, and added that so far as the Bombay Presidency was concerned, this objection had been met by the new section 19A added by the Bombay Amendment Act, which laid down that documents stamped elsewhere in India should, when acted upon in this Presidency, be stamped with the difference, if any, between the duty already paid and the duty payable in the Bombay Presidency.

It was further pointed out that non-judicial stamps was one of the items of provincial revenue and provincial revenues were not very easily expansible. The revenues to be raised in any province must depend on the needs of that particular province; and it would appear, in existing financial conditions, that any co-operation by provincial governments in the direction of standardising the rates of duty for non-judicial stamps could only be taken by levying each stamp duty at the highest rate at which it was levied in any province. The Government of Bombay did not think such a general enhancement of stamp duties would commend itself to the Associated Chambers.

The Government of Bombay further invited attention to the fact that under item 20 of Part II to Schedule I of the Devolution Rules issued under the Government of India Act, the control of provincial Governments over non-judicial stamps was subject to legislation by the Indian Legislature. It was therefore already possible for the Central Government to insist on the adoption by provincial Governments of uniform rates of duty for non-judicial stamps, in cases where the Central Government considered that such action was necessary.

Government also contended that if absolute uniformity for all rates of duty for non-judicial stamps were considered necessary it would appear almost essential that non-judicial stamps should cease to be an item of provincial revenue and become a source of Central revenue. In such a case, it would be necessary to compensate provincial revenues by an assignment of some source of revenue which was at the moment Central, such as, for example, a further share in the income-tax. Government did not consider that the importance of the present subject would in itself justify so drastic a change

in the relations between the Central and provincial governments; nor, for the reasons already given, did Government consider that closer co-operation with other provincial governments would have any beneficial result.

In view of the statements and opinions expressed by the Government of Bombay, the Committee did not request the Associated Chambers to take any further action. (*Appendix* **F-4**)

SALE OF NON-JUDICIAL STAMPS THROUGH THE AGENCY OF THE POST OFFICE.

In December 1923 the Superintendent of Stamps informed the Chamber that the existing stamp vending arrangements and the possibility of offering greater facilities to the public in connection with the purchase of stamps required by them was under the consideration of Government. It was stated that in addition to the sale of all kinds of stamps at the General Stamp Office, Town Hall, Bombay, the licensed stamp vendors in this city sold non-judicial stamped papers and adhesive labels, *viz.*, Foreign Bill, Share Transfer and Insurance, at the following centres :—

Abdul Rehman Street, Sheik Memon Street (Mumbadevi) Elphinstone Circle, Dalal Street, Parsee Bazar Street, Oak Lane, Kalbadevi, Null Bazar and Dadar.

As it was probable that the sale of the non-judicial stamps noted above, if carried on through the Post Offices in the above localities, would be more or equally convenient to the public than the sales through the licensed stamp vendors and would also be more economical to public funds, the Superintendent of Stamps enquired whether the sale of non-judicial stamps

through the Post Office agency would be more or equally convenient to the commercial community and to the public.

In replying to the Superintendent of Stamps the Committee stated that they had no objections to raise in regard to the change suggested which they thought would prove equally convenient to the commercial community and the general public. (*Appendix* **F-5.**)

REFUND OF INCOME TAX IN CASES WHERE THE APPLICANT IS NOT RESIDENT IN BRITISH INDIA.

The Member, Board of Inland Revenue, in January 1923, forwarded to the Chamber a copy of the following draft of an amendment to Rule 39 of the Indian Income-tax Rules 1922 and pointed out that the reason for the amendment was that the existing rule did not provide for cases of refund where the applicant was not resident in British India :—

"Draft Amendment.

"In rule 39 of the said rules, after the words "the applicant ordinarily resides" the words "or if he is not resident in British India to the Income-tax Officer of the district where the income-tax for the refund of which application is made was deducted" shall be inserted."

The rule was finally amended to read as follows :—

"39. The application under rule 36 shall be made to the Income-tax Officer for the district in which the applicant is chargeable directly to income-tax or, if he is not chargeable directly to income-

tax, to the Income-tax Officer for the district in which the applicant ordinarily resides or if he is not resident in British India—

(*i*) to the Income-tax Officer of the district or area in which he was last charged directly to income tax when so resident, or

(*ii*) if he has never been so resident, to the Income-tax Officer of the district or area where the income-tax for the refund of which application is made was deducted."

ALLOWANCES IN RESPECT OF INSURANCE PREMIA AGAINST LOSS OF PROFIT.

(*See Report* 1921, *Vol.* I, *page* 33.)

The Member, Central Board of Revenue, in November 1923, informed the Chamber that in accordance with the recommendations made by the Joint Select Committee on the Indian Income-tax Bill, 1921, instructions were issued in para. 41 of the Income Tax Manual that a deduction of premia on account of insurance against loss of profit might be allowed where the owner of a business asked for such allowance provided that he agreed in writing to pay tax on the amount recovered from the insurance company in respect of such policy. The Member stated that it had been found that as there was no time limit within which the owner should apply for the allowance the latter condition was nugatory. Assessments were made on the previous year's income and at the time of the assessment it was practically always known whether or not any claim could arise in respect of a particular insurance. The assessee only asked for the allowance when no claim could arise. This, it was pointed out, was clearly unfair to Government, the idea being that if the assessee claimed the allowance he should take his

chance of having to pay tax on any sum paid to him under the policy while if he was not prepared to take that chance he should waive his claim to the allowance.

It was accordingly decided to prescribe a time limit and to re-draft the instructions in paragraph 41 of the Manual as follows :—

> "The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his intention to the Income-tax Officer, within one month of the date when the insurance was made to which the premium relates, and, if he simultaneously agrees in writing to pay tax on any amounts recovered from the insurance company under such policy, the allowance will be granted."

The Member, Central Board of Revenue, added that he felt confident that the revised instructions would appeal to the Chamber to be reasonable.

The Committee in reply stated that they regarded the provisions of the revised instructions as reasonable and had no objections to raise in regard thereto.

At a later date, however, the Member, Central Board of Revenue, informed the Chamber that at the suggestion of the Madras Chamber it had been decided to revise paragraph 41 of the Manual as follows :—

> "The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his

intention to the Income-tax Officer and if he makes a declaration in writing, undertaking generally to pay the tax on any amounts recovered from an insurance company under any such policy or policies, the allowance will be granted in respect of the premia for any such policies that he may have taken out not more than a month before the date of such declaration or that he may take out subsequent thereto." (*Appendix* **G-1.**)

INCOME-TAX ON INCOME DERIVED FROM THE MANUFACTURE OF INDIGO.

The Government of India in January 1923 forwarded to the Chamber for information a copy of a notification issued by them exempting from the payment of income-tax the income derived from the manufacture of indigo till the 31st of March 1925 and, in this connection, added that the exemption granted would not be renewed for any further period. (*Appendix* **G-2.**)

TAXATION OF TRAMP STEAMERS.

At the end of August the Committee referred the Income-tax Commissioner, Bombay, to the amendment of the Indian Income-tax Act, 1922, passed by the Indian Legislature during the July session, under which, the Committee understood, it was the intention of the Government of India immediately to enforce the levy of taxation on tramp steamers.

The Committee stated that they viewed with alarm any hurried measures in this connection which might tend to delay the clearance of vessels and that they would appreciate

any information that he might be in a position to give as to the procedure it was proposed to adopt in order that all incoming steamers should be informed immediately on arrival that they were required to comply with certain new income-tax regulations before final clearance could be obtained from the Port Officer.

In replying the Commissioner of Income-tax stated that with reference to the amendments of the Indian Income-tax Act, 1922, passed by the Legislative Assembly and notified in the Government of India Gazette (Part IV), dated 28th July 1923, by which it was enacted that "Tramp Steamers" were liable to pay Indian income-tax, arrangements had been made with the Collector of Customs whereby masters of ships were to receive a copy of the new income-tax regulations and also full directions as to the procedure to be followed in connection therewith in order that there might be no delay in their obtaining a final clearance certificate. The Collector of Customs was also supplied with a list of about 56 steamship companies and ship-owners whose ships' masters would not be required to produce an income-tax receipt for the purpose of obtaining the necessary port clearance as the responsibility for the payment of the tax had been accepted by the agents on shore.

In connection with the working of the new regulations the Commissioner of Income-tax stated that numerous difficulties might possibly arise which would be more satisfactorily settled after consultation with the agents and charterers concerned than if decided *ex parte* by the Income-tax Officer. He enquired whether it could be arranged for a small committee composed of those interested to meet and discuss the new regulations.

In thanking the Commissioner of Income-tax for the particulars supplied by him the Committee informed him that they had nominated a Sub-Committee, consisting of Messrs. N. Birrell, V. A. Grantham and T. E. Cunningham, to meet him and discuss the details of the new regulations. (*Appendix* **G.3.**)

AVOIDANCE OF SUPER-TAX BY THE FORMATION OF BOGUS FIRMS AND COMPANIES.

The Government of India, Finance Department, in July 1923 informed the Chamber that it had recently been brought to their notice that there existed a growing tendency to attempt avoiding the payment of super-tax by the formation of bogus firms and private companies in which the partners and shareholders, respectively, were the wives and children of the owner or owners of the business, even where the children were minors. In this way the super-tax payable by the partners in firms was much reduced or liability was avoided altogether, while the shareholders in companies might pay no more than the flat rate of super-tax to which all companies were liable. Instances had also occurred, it was stated, in which the principal shareholders in private companies received a large personal income without liability to super-tax, by taking from the companies large loans without interest—a proceeding which was in reality a distribution of profits. The loss of revenue which was being incurred by the constitution of such bogus firms and private companies was, it was asserted, already not inconsiderable and was likely to increase, while complaints had also been made that the ordinary firm which paid its full quota of tax was heavily handicapped in its business as compared with those which escaped. The Government of India, therefore, were of

opinion that the question of taking preventive measures and of initiating legislation for this purpose should be considered.

So far as a firm was concerned the Government of India were disposed to think that the object could probably be best achieved by laying down that where the interest of any partner was in reality fictitious, and had been created chiefly with reference to the distribution of profits, such interest for the purpose of assessment to super-tax should be deemed to be the interest of the remaining partner or partners, and in particular that the interest of a wife or children in such cases should be deemed to be the interest of the husband or father, respectively. As an instance of the type of firm which would be dealt with in the suggested legislation, the Government of India quoted a case in which a husband admitted his wife as a partner in his business by a partnership deed which provided *inter alia* that the bankers of the partnership should be such bank or banks as the husband might determine, that all capital and assets belonging to the business on the date of the partnership so created should belong to the husband, that all capital that might thereafter be brought in should belong absolutely and exclusively to the husband, that the wife should not be required to bring in any capital and should not be interested in or entitled to the capital invested or used in the partnership business or belonging thereto, that the net profits of the business should be divided between the partners equally, that the usual books of accounts should be kept at the place of business and should not be removed from it without the consent of the husband, that the husband should have the sole and exclusive management of the partnership business during his lifetime and it should not be necessary or lawful for the wife to take any part or in any way to interfere in the

conduct or management of the business, that the husband should be entitled to determine the partnership any time by notice in writing to his wife, that the partnership should stand determined on the death of his wife, that on the determination of the partnership the business, its goodwill, and all its assets and liabilities should belong exclusively to the husband, who, however, bound himself to pay to her or her heirs the amount at which her share in the capital and assets of the business stood in the last balance sheet with interest at a specified rate. It was clear from the recital of this typical case that the sole object of the partnership was to escape taxation. But while suggesting legislation for firms of this class the Government of India wished it to be clearly understood that there was no question of interfering with firms in which all the partnerships were genuine and which presented a pooling of ability or resources for the genuine purposes of the business. In particular the position of the salaried partner, where he was a real partner, would be recognised as such even though his interest were limited.

The Government of India stated that two methods of dealing with the case of private companies had been considered : (*i*), to add a section to the Indian Income-tax Act 1922, on the lines of section 21 (with its schedule) of the British Finance Act, 1922, or (*ii*), to declare that for the purpose of the Income-tax Act a private company should be deemed to be a registered firm. Neither course, it was asserted, was free from difficulty. Even if the second alternative were adopted, the assessment would be on the registered firm and if the members were of one family, the position would be that which it was desired to defeat. Further, as the Indian Companies Act allowed, or recognised, the forma-

tion of private companies, it might be argued that such companies should be recognized by the Government in fiscal matters and that other means should be sought to defeat the avoidance of taxation than by abrogating the law for this purpose. The Government of India, therefore, were disposed to consider that the Indian Income-tax Act should be amended in accordance with British legislation on the same subject. They did not propose to give Income-tax Officers any powers in this respect, but would lay down that where an Assistant Commissioner of Income-tax considered that any private company had not distributed to its members a reasonable part of its income from all sources for a given year, he might, for the purpose of assessment to super-tax, direct that the income of the company should be deemed to be the income of the members, the amount being apportioned accordingly. An appeal would lie to the Commissioner of Income-tax and it might be possible to provide for it to be re-heard by a provincial Board of Referees which would resemble the Boards appointed when the Excess Profits Duty Act was in force.

The Government of India added further that a careful definition of what was meant by a private company would be needed, and it was proposed to adopt the provisions of section 21 of the British Finance Act, 1922, and of the Indian Companies Act, 1913, for the purpose. As the question of the avoidance of the taxation had only arisen since the Super-tax Act of 1920 was enacted, it was intended that only private companies which were formed after the 1st April 1920 should be brought within the purview of the proposed legislation. The other principal points in the definition would be :—

(*i*) the limitation of the number of a company's shareholders or members to 50, the number of share-

133594

holders being computed after excluding any shareholder who was a trustee or nominee for some person otherwise owning or beneficially interested in shares in a company, or was the wife or infant child of a beneficial owner of shares in the company;

(*ii*) the restriction of the right to transfer shares;

(*iii*) the prohibition of any invitation to the public to subscribe for any shares or debentures; and

(*iv*) the control of the company by not more than five persons. The company would be deemed to be under the control of any persons where the majority of the voting powers or shares was in the hands of those persons or relatives or nominees of those persons, or where the control was by any other means whatever in the hands of those persons; the term "relative" would mean husband or wife, ancestor or lineal descendant, brother or sister, and "nominee" would include a person who might be required to exercise his voting power on the directions of, or hold shares directly or indirectly on behalf of, another person. Persons in partnership or persons interested in the estate of a deceased person or in property held on a trust would, respectively, be deemed to be a single person.

The Committee had an opportunity of discussing the question with Mr. W. Gaskell, I.C.S., Member, Board of Inland Revenue, when he visited the Chamber on the 12th September 1923. The Committee informed Mr. Gaskell that they were in general agreement with the proposals put forward in his letter referred to above, with certain excep-

tions, the chief of which was the establishment of Boards of Referees. In this latter connection Mr. Gaskell invited the Committee's opinion on the idea of referring appeals to the High Court to be heard by the Judge in Chambers instead of to the proposed Board of Referees. He also specially invited the Committee's opinion, (1), whether the control of a private company by five persons was too few in number and, (2), whether the competency of the auditor specified in para. 5 of the First Schedule to the English Finance Act, 1922, should be more clearly defined and whether the duties proposed in that paragraph should be laid upon an auditor at all.

In replying to the Government of India, the Committee, after recording their strong opposition to the formation of Boards of Referees, stated that, in regard to the proposal that appeals should be heard before a Judge in Chambers instead of before a Board of Referees, they would be prepared to approve of appeals so being heard, provided such hearings took place strictly *in camera*. It was pointed out that ordinary cases heard before a Judge in Chambers were not held *in camera* ; but if it could be arranged that appeals in connection with income-tax and super-tax were so heard, then the Committee considered that it would provide a satisfactory method of hearing such appeals.

In regard to the question of the reasonableness of the distribution of profits, the Committee stated that, in their opinion, the duty of certifying to such reasonableness was not one which could be fairly laid upon an auditor.

In connection with the proposal to lay down in the definition of a private company for the purpose of the Super-tax Act that the company should not be controlled by more

than five persons, the Committee pointed out that this was an addition to the definition of a private company laid down in the Indian Companies' Act, and they did not understand what advantage was to be gained by departing from that definition in this way; but they saw no objection to it, provided a company was not classed as a private company unless it also possessed all the qualifications of a private company laid down in the Companies' Act. (*Appendix* **G-4.**)

FLOTATION OF BOGUS FOREIGN COMPANIES IN INDIA.

During July 1923, the Committee of the Chamber had an opportunity of discussing with the Registrar of Joint Stock Companies the question of the prevention of the flotation of bogus foreign companies. At a later date in replying to the request of the Registrar for suggestions as to how the collection of money in this country by unsound foreign companies could be prevented the Committee informed the Registrar that they were unable to suggest with confidence any measure which would completely prevent such companies from exploiting the credulity of the ignorant section of the Indian populace. The Committee, however, put forward the idea that the activity of such companies and their promoters might be curtailed if they were obliged, before they could file the documents required by Section 277 of the Indian Companies Act, to produce a certificate endorsed by the Government of the country in which the company was registered, to the effect that a certain percentage, say 25 per cent., of the authorised capital of the company had already been subscribed in cash. (*Appendix* **G-5.**)

REGISTRATION OF BUSINESS NAMES AND PARTNERSHIPS.

(*See Reports*, 1879-80, *pp.* 33, 325; 1903, *pp.* 39, 286; 1904, *pp.* 40, 328; 1907, *pp.* 20, 170; 1908, *pp.* 20, 101, 171; 1919, *pp.* 35, 280; 1920, *Vol. I, page* 73.)

The following resolution proposed by the Punjab Chamber, and supported by this Chamber, was passed unanimously at the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held in December 1923 :—

> "That this Association invites the attention of Government to the resolutions regarding the advisability of provision by law for the registration of Business Names and Partnerships adopted at the First Conference of the Chambers of Commerce of India and Ceylon in 1905, and by this Association in 1920 and 1921, and strongly urges that legislation on these important subjects should not be delayed any longer."

A report of the discussion which preceded the adoption of the resolution will be found in *Appendix* **H-1**.

CHANGE OF THE GOVERNMENT FINANCIAL YEAR.

(*See Report* 1921, *Vol. I, page* 19.)

As will be seen from the Chamber's Report for 1921, the Government of India asked for the views of this Chamber on a proposal to change the commencement of the financial year from the 1st of April to the 1st of January, and the Committee in reply stated that if the Government of India desired the change they were not disposed to raise any objection.

Towards the end of January 1923, however, the Government of India issued a resolution to the effect that the replies received from the provincial Governments showed that the latter were unanimously of opinion that the disadvantages which would result from the change would outweigh the advantages while opinion among the commercial bodies was divided. After considering the matter in all its bearings the Government of India had decided to drop the proposal. (*Appendix* **H-2.**)

PATENTS OF IMPERIAL VALIDITY.

The Government of India in the Department of Industries and Labour, in May 1923, forwarded to the Chamber for consideration a copy of a Report of a Conference held in June 1922 of the representatives of Patent Offices of His Majesty's Dominions and India to discuss the question of instituting a system of granting Patents which would be operative throughout the Empire.

At the instance of the Board of Trade the Secretary of State for India invited the Government of India to consider the report and if they were prepared to accept the "Provisional" scheme proposed by the Conference to say what action they proposed to take to give effect to it. The Conference put forward two schemes. The first, or "Preferred," scheme contemplated the establishment of a Central Patent Office for the whole of the Empire fully equipped for as exhaustive an examination as possible of patent specifications including a comprehensive search for novelty covering the whole of the search activities undertaken at the moment in all parts of the Empire. Specifications passed by this office would simply be registered in the local

office in any part of the Empire, including the United Kingdom itself, in order to obtain patent rights in that part, while at the same time the existing rights of any part of the Empire to grant local patents would be preserved in full. It was clear that this scheme, if it ever became practicable, would do away with the present overlapping of functions and duplication of work undertaken in the different Patent Offices of the Empire. This, it was asserted, would lessen the expense of obtaining full protection throughout the Empire and by enabling fees to be reduced, should afford a very considerable stimulus to invention and to the development of new industries.

Recognising, however, that the equipment of a Central Patent Office with the necessary material for its extended examination and search would involve time and money the Conference proposed a second, or "Provisional", scheme which the Government of India understood was intended to be a purely temporary measure and a step towards the ultimate realisation of a Central Office. The object of the "Provisional" scheme was to give a patent granted in the United Kingdom Patent Office the validity in any part of the Empire in which it was registered, while at the same time retaining in full (as in the "Preferred" scheme) the existing rights of any part of the Empire to grant local patents.

It appeared to the Government of India that the success of the scheme must depend essentially on its adoption by a substantial majority of the Dominions and Colonies. So far as the Government of India were aware the scheme had not, up to the time of writing, been accepted in any part of the Empire and indeed it had been rejected by one of the principal Dominions on the ground that it contained no reciprocal provision for extension to the United Kingdom

of patents granted in the Dominions. The Government of India pointed out, however, that whatever importance might be attached to this objection the "Provisional" scheme proposed was only intended as an *ad interim* measure which it might be desirable to introduce pending the establishment and equipment of a Central Patent Office. The disadvantages of the "Provisional" scheme did not for the most part apply for the "Preferred" scheme while the rejection of the "Provisional" scheme would obviously render the "Preferred" scheme much more difficult of realisation.

The Government of India asked for an expression of the views of the Chamber on the question whether the principle underlying the scheme should be accepted.

In reply the Committee informed the Government of India that in view of the demand for cheaper facilities and more comprehensive protection for patents, they approved of the principle underlying the "Provisional" scheme, the object of which, they understood, was to give a patent granted in the United Kingdom Patent Office validity in any part of the Empire in which it was registered, while at the same time preserving in full the existing rights of any part of the Empire to grant local patents.

The Committee did not offer any views regarding the details of the scheme but drew the attention of the Government of India to para. 1, page 20 of the Report of the British Empire Patent Conference, June 1922, which read :—

> "With regard to (5), duration of patents, it was agreed that the term of a patent throughout the Empire should be, as far as possible, 16 years, but that it should be within the discretion of any Dominion to grant a longer term if so desired."

The Committee considered that the words "and India" should occur after the word "Dominion" in the above paragraph and in any case they were of opinion that each Dominion and India should retain the right and power to grant an extension to the duration of a patent according to local conditions. This point, the Committee contended, should not be left to the proposed Central Office alone. (*Appendix* **H-3.**)

REPRESENTATION OF COMMERCIAL INTERESTS IN THE LEGISLATIVE ASSEMBLY.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1923, Mr. L. S. Hudson on behalf of this Chamber proposed the following resolution which was carried unanimously :—

> "This Association is strongly of opinion that the British Chambers of Commerce should be granted direct representation in the Legislative Assembly under the powers given to Government to increase the number of that Assembly. The Association desires to express the disappointment felt by its members, that, whereas certain other important Chambers of Commerce and Associations are rightly given direct representation in the Legislative Assembly, this privilege is withheld from all British Chambers of Commerce.
>
> "Although the discussions in the Assembly on important commercial and industrial questions, such as the budget, taxation, exchange, fiscal policy, the railways, and questions relating to factories and labour are of vital importance to the large interests repre-

sented by Chambers of Commerce, and although their representatives would be in a position to give expert advice on such subjects, yet not one of the members of this Association is directly represented at such discussions."

Except for one slight alteration the resolution is identical with that proposed at the previous annual general meeting of the Association and Mr. Hudson's speech, together with a report of the ensuing discussion, will be found in the Appendices.

The Chamber was subsequently informed that the Government of India had nominated Mr. W. S. J. Willson to represent the Association in the Legislative Assembly. (*Appendix* **I-1.**)

REPRESENTATION OF THE PUNJAB CHAMBER IN THE PUNJAB LEGISLATIVE COUNCIL AND IN THE INDIAN LEGISLATIVE ASSEMBLY.

The Associated Chambers of Commerce of India and Ceylon, in April 1923, asked for the views of this Chamber on a letter that they had received from the Punjab Chamber of Commerce requesting that the Association might support their claim to a seat in the Indian Legislative Assembly and at least two seats in the Punjab Legislative Council.

In reply the Committee informed the Associated Chambers of Commerce that they were of opinion that the Punjab Chamber had a just claim for two seats in their local Council. With regard, however, to representation in the Indian Legislative Assembly the Committee considered that as none of the Chambers were represented therein the Punjab Chamber's claim in that connection should not be supported by the Association. (*Appendix* **I-2.**)

PROPOSED PROTECTION OF THE INDIAN STEEL INDUSTRY.

On 16th February 1923 the following resolution was adopted by the Indian Legislative Assembly :—

"That this Assembly recommends to the Governor-General in Council,

(*a*) that he accepts in principle the proposition that the fiscal policy of the Government of India may legitimately be directed towards fostering the development of industries in India ;

(*b*) that in the application of the above principle of protection, regard must be had to the financial needs of the country and to the present dependence of the Government of India on import, export and excise duties for a large part of its revenue ;

(*c*) that the principle should be applied with discrimination, with due regard to the well-being of the community and to the safeguards suggested in paragraph 97 of the Report of the Indian Fiscal Commission ;

(*d*) that in order that effect may be given to these recommendations, a Tariff Board should be constituted for a period not exceeding one year in the first instance, that such Tariff Board should be purely an investigating and advisory body and should consist of not more than three members, one of whom should be a Government official, but with power, subject to the approval of the Government of India, to co-opt other members for particular enquiries."

The Government of India consequently decided in July 1923 to appoint a Tariff Board, for a period not exceeding one year in the first instance, to carry out the investigations resulting from the acceptance of that resolution and to make recommendations thereon. The following gentlemen agreed to serve on the Board :—

President.

G. Rainy, Esq., C.S.I., C.I.E., I.C.S.

Members.

The Hon'ble Mr. V. G. Kale, Professor of Economics, Fergusson College, Poona.

P. P. Ginwala, Esq., M.L.A., Bar.-at-Law.

Rai Bahadur S. N. Banerji, Assistant Secretary, Commerce Department, was appointed Secretary to the Board in the first instance and was subsequently succeeded by Mr. G. C. F. Ramsden, I.C.S.

In a Resolution, dated the 10th July 1923, the Government of India stated that they would select the industries to be taken up for investigation and determine the order of the inquiry and it would be the duty of the Tariff Board, after such examination as it thought necessary, to make recommendations regarding the protection (if any) to be extended to those industries and the nature and extent of the protection.

As recommended by the Fiscal Commission in paragraph 107 of its Report, the Board had to examine first, the question of extending protection to the manufacture of steel in India. In considering this question, the Board were desired to take into account the effect of any recommendations it might make on industries dependent on the use of steel, and,

in particular, to consider how their recommendations would affect the industries referred to in paragraph 9 of the Report of the Railway Industries Committee, and whether those industries should be accorded protection.

The Committee of the Chamber were given to understand in September 1923 by one of the members of the Chamber, a firm of ironfounders and engineers, that a letter had been addressed by the Secretary of the Board to all firms interested in the iron and steel industry, together with a questionnaire, asking whether the firms desired to put their views before the Board when it visited Bombay in November 1923 and calling for written replies to the questionnaire.

The Committee addressed the Commerce Department of the Government of India and stated that they were opposed in principle to heavy increases in the import tariff, but the Tariff Board had been apparently directed by Government to examine only those persons or firms directly interested in the steel industry or industries dependent on the use of steel—a category within which the Chamber, as a body, could not be said, strictly, to come; and while the Committee did not suppose this would debar them from putting their views before the Board, they appreciated the force of the argument that evidence should, in the first instance, be collected only from those directly in the steel industry and they felt that it would be premature for them, representing as they did so many divergent interests, to communicate with the Board, as a body, until they had had an opportunity of examining the evidence of those directly interested.

The Committee however submitted that before any changes in the import tariff of a protectionist character were made, it would be only fair if this Chamber, which would in many ways be indirectly as well as directly affected by a duty or

steel, as well as all other Chambers of Commerce, were put in possession of the evidence collected by the Tariff Board and were afforded an opportunity of expressing their written opinions on the evidence. The Committee accordingly enquired whether such an opportunity would be afforded to this Chamber as well as to all other Chambers.

At a later date the Secretary of the Tariff Board, in forwarding to the Chamber copies of the evidence given by the Tata Iron and Steel Company, Limited, stated that the Board would be glad to receive an expression of the Chamber's views on the subject in question.

The Committee in addressing the Tariff Board stated that as regards the general question they were of opinion that a very limited amount of protection would probably, if carefully applied, be to the good of the country, for it might assist in the development of a basic steel and iron industry which, although not essential to an agricultural country such as India, would probably further its commercial development. In particular a measure of protection might be of special assistance while Indian workmen were being trained in the industry. This industry if developed might be an asset to the country if India were ever again cut off from sea-borne supplies during a war; and in this connection the Committee mentioned that the Tata Iron and Steel Company rendered very material help in supplying the needs of the armies in Mesopotamia during the recent war.

The Committee considered, therefore, that the institution of some protection greater than the existing 10 per cent. duty on imported iron and steel might usefully be considered, but they were firmly convinced that protection on the scale of the suggested 33⅓ per cent. import duty would do far more harm than good to the country as a whole.

An import duty of 33⅓ per cent. would, the Committee pointed out, give a practical monopoly to the indigenous steel and iron industries and in doing so it would put up the price of every commodity to every inhabitant of India. Moreover, the railways were dependent upon steel and iron for their rails, trucks, engines, etc., and they would be compelled to raise their prices both for freight and passengers. Every industry was affected directly or indirectly by the price of steel and iron and the suggested duty would, the Committee thought, have effects which had not been given due consideration by those who advocated it.

The Committee further drew attention to the fact that the steel and iron industries of India were able to supply only a portion of the country's requirements and it was very doubtful if they would ever be able to supply all satisfactorily. The engineering firms of Bombay frequently bought steel from the Tata Iron and Steel Company, but they often found it impossible to obtain the sections they required and in fact the large class of steel beams were not rolled at all in India. Firms with London branches, in executing orders for steel, frequently dealt with ten or twelve different works in Europe, purchasing one section from one place, another from another, in order to obtain them at the lowest price and with the quickest delivery ; this practice, which was to the benefit of India, would not be possible, owing to the lack of competition, were the purchase of supplies altogether confined to India by the suggested protection.

Again, the Committee doubted if the capacity of the Indian railways would be sufficient to enable the Indian steel and iron industries to transport supplies to all centres cheaply and quickly. There was difficulty at the moment in sending out finished products from Bombay, but this would be doubled had the raw material also to be brought in by rail.

In conclusion, the Committee repeated that they considered that some protection might feasibly be given to the industry in question for a limited number of years, so as to assist its development. This protection need not necessarily take the form of an increased 'import' duty; the suggestion of granting a bounty on the tonnage sold was, for example, the Committee thought, worth consideration as an alternative; as it would, in the Committee's opinion, better encourage the industry to produce the class of steel and iron for the manufacture of which India and Indian workmen were more suitable. But whatever form of protection was ultimately considered most desirable, the Committee repeated that, in their opinion, India's prosperity would be more retarded than developed by the suggested 33⅓ per cent. duty on all imported steel and iron.

The Committee, on the 15th November 1923, circularised all members of the Chamber asking whether they approved of their giving oral evidence before the Tariff Board in support of their written representation, and of their adopting the same attitude in regard to the resolution that the Bengal Chamber proposed to move at the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon on the 3rd and 4th December 1923, which read :—

> "That this Association strongly disapproves of the proposed protective tariff in favour of the steel industry, as imposing an intolerable burden on other industries and, indirectly, on the public generally."

As the majority of the members who replied to the referendum endorsed the Committee's attitude, as above described, on the general question, Mr. (now Sir) Frank Nelson, M.L.C., Chairman of the Chamber, Mr. V. A. Grantham,

M.L.C., and Major G. C. Richardson, D.S.O., M.C., appeared before the Tariff Board on the 26th November 1923 and gave oral evidence on behalf of the Chamber. In introducing the deputation the Chairman emphasised the fact that it was not an easy matter to give evidence on behalf of a body like the Chamber, especially one in which such divergent interests were represented, and that in presenting themselves for oral examination they were actuated solely by the desire to assist the Board in its deliberations. Mr. Nelson added that he himself was present merely in his official capacity while Major Richardson was prepared to deal with the technical side of the enquiry, and Mr. Grantham, who, as the head of a large mercantile concern, laid claim to no expert knowledge but had studied the subject in its general working, would endeavour to deal with the economic and commercial aspects. In conclusion, Mr. Nelson stated that the deputation were not prepared, however, to commit themselves as to the exact amount of protection required until they were fully convinced that the firm at the moment comprising the steel industry was being administered as economically as possible in all the circumstances of the case.

In view of the fact that the majority of the replies received also indicated that the Chamber's delegates to the forthcoming Annual Meeting of the Associated Chambers of Commerce of India and Ceylon should adopt the same line in regard to the Bengal Chamber's resolution, Major G. C. Richardson, on behalf of the Bombay Chamber, moved the following amendment to the resolution in question at the meeting of the Associated Chambers on the 5th December 1923 :—

> " That while this Association is in full sympathy with legitimate Indian aspirations and recognises, not only that the development of the steel industry is essential

to the industrial development of the country but also that it will be necessary to assist temporarily that development by means of a measure of protection, it is firmly convinced that protection on the scale of the suggested 33⅓ per cent. import duty would do far more harm than good to the country as a whole, and that India's prosperity would be more retarded than helped by such a duty."

The above amendment however was not accepted by the meeting and the Bengal Chamber's resolution was subsequently amended, on the motion of the Madras Chamber (the Bombay, Burma, Upper India and Punjab Chambers dissenting), to read :—

"That this Association strongly disapproves of the proposed protective tariff in favour of the steel industry as imposing an intolerable burden on other industries and, indirectly, on the public generally. If, after the fullest examination by the Tariff Board and Government, it is found that without some form of assistance the future of the steel industry is in jeopardy, this Association would admit the necessity for the grant of bounties."

On the amended resolution being put to the meeting as a substantive proposition, the Burma and Upper India Chambers withdrew their opposition, and the motion was carried by a majority of 82 votes to 24, the Bombay and the Punjab Chambers constituting the minority. (*Appendix* J-1.)

PROPOSED PROTECTION OF THE INDIAN CEMENT INDUSTRY.

A member of the Chamber, in November 1923, forwarded for the Committee's consideration a copy of a letter to the Commerce Department of the Government of India giving

cover to a representation that had been addressed to the Tariff Board by the majority of the cement companies in India urging the protection of the cement industry and expressed a hope that the Chamber would see its way to accord its support to that demand.

In their letter to the Commerce Department, the signatories of which were identical with those of the representation to the Tariff Board, the cement companies pointed out that their memorandum to the Tariff Commission described the position of the cement industry and indicated the steps necessary to save it from ruin. They stated that several of the companies producing cement were in very serious financial straits and would inevitably be ruined if immediate remedies were not applied to avert disaster. In the event of their fear becoming a fact not only would several crores of Indian capital be lost but the country would lose an indigenous industry which had done invaluable service during the war.

In reply the Committee informed the member in question that the case for the imposition of a protective duty on imported cement in the interest of the indigenous article as set forth by the cement companies had received their most careful consideration, but they were of opinion that the arguments adduced, when considered in the light of the circumstances in which the claim was made, were not such as would justify the Committee in according the support of the Chamber to the cement companies' representation.

Accordingly, while the Committee were grateful for the opportunity which had been afforded them of reviewing the indigenous cement companies' claim for protection, they regretted that they were unable to accord the representation their support. (*Appendix* J-2.)

EXPORT DUTY ON HIDES AND SKINS.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held on the 8th and 9th of January 1923, the following resolution, proposed by the Karachi Chamber, was carried by a majority, six Chambers voting for the resolution and three against it :—

"That in the opinion of this Association the export duty on hides and skins should be immediately removed on the grounds that—

(1) it has proved useless for the purposes for which it was imposed ;

(2) it is economically unsound ; and

(3) it has caused undeserved loss and suffering to all concerned, and particularly to those working in a small way in the villages throughout India."

The Bombay Chamber's representative did not vote.

In the Finance Bill submitted to the Indian Legislature in March 1923, it was proposed to reduce the export duty on raw hides and skins from 15 per cent. to 5 per cent. *ad valorem* and to dispense with the system of rebates. In this connection, the Madras Chamber despatched the following telegram to this Chamber :—

"The Madras Chamber of Commerce and the Southern India Skin and Hide Merchants' Association strongly protest against the reduction in export duty on raw hides and skins and at a joint meeting, held to-day (5-3-23) it was unanimously resolved that no rebate be allowed Empire countries and that an export duty

of 15 per cent. should apply to all countries. If proposal now before Legislative Assembly be adopted, the tanning industry of India which at present is in very critical condition will be further seriously affected, if not crippled."

After careful consideration of the matter, the Committee of this Chamber despatched the following telegram to the Hon'ble Sir Arthur Froom, Kt., the Chamber's representative on the Council of State at Delhi :—

"Reference proposed reduction in export duty on raw hides, this Chamber is of opinion that no change should be made for the present. Recent final clearance of Government stocks in London means that for the first time the duty will have a chance to achieve its purpose."

The telegram did not, however, reach Sir Arthur Froom in time to permit him to put in an amendment to restore the duty to 15 per cent. and the Legislature finally passed the duty at 5 per cent.

In this connection, the Director-General of Commercial Intelligence, towards the end of March 1923, informed the Chamber that concomitantly with the reduction of the duty the tariff valuations would be raised to correspond strictly with market values, and that revised values would be brought into effect on the 1st June 1923. The Director-General submitted the following statement, giving the proposed valuations and enquired whether the Chamber had any criticisms to put forward. In order to avoid misapprehension, the Director-General, however, stated that these rates were intended to represent averages at the major Indian

ports of all the grades under each heading exported from India :—

			per lb. Rs. a. p.
(1)	Arsenicated and air dried hides—		
	(*a*) Cows (including calf skins)	Framed ..	0 9 0
		Unframed ..	0 5 0
	(*b*) Buffaloes (including calf skins)	Framed ..	0 5 0
		Unframed ..	0 3 0
(2)	Dry salted hides—		
	(*a*) Cows (including calf skins) ..	..	0 4 0
	(*b*) Buffaloes (including calf skins)	..	0 2 6
(3)	Wet salted hides—		
	(*a*) Cows (including calf skins) ..	..	0 3 0
	(*b*) Buffaloes (including calf skins)	..	0 2 0
			per piece.
(4)	Goat and kid skins		1 12 0
(5)	Sheep skins		0 12 0

The Committee in reply informed the Director-General that they had no criticisms to offer regarding the proposed valuations, and subsequently these valuations came into force without any modification.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1923, the Karachi Chamber brought forward a resolution identical with that proposed by them in the preceding year except that it contained a further reason why the duty should be removed, namely, that it had been condemned by the Indian Fiscal Commission. Once more the resolution was

passed by a majority and again this Chamber, though opposed to the resolution, refrained from voting in view of the fact that very few raw, though a good many tanned hides and skins are exported from Bombay. (*Appendix* J-3)

TARIFF VALUATIONS OF PAPER.

The Committee of the Chamber in January 1923 addressed the Director-General of Commercial Intelligence with reference to the provisions of item No. 94 "Paper and articles made of paper, etc.," in Schedule 2 annexed to Government of India Notification No. 6705 which fixed the tariff values of the articles in question for the current year. The Committee pointed out that the provisions of the item in question represented a considerable departure from previous practice inasmuch as certain descriptions of paper specified therein were no longer assessed to duty on an *ad valorem* basis, but on the basis of certain fixed valuations as in the case of iron and steel, sugar, etc. According to the evidence adduced by the members of the Chamber concerned the adoption of this system in the case of certain descriptions of paper had been found to operate very unfairly in the case of consignments which were then coming forward, on account of the margin which existed between current market valuations and the tariff valuations fixed in the notification in question. The Committee forwarded a statement in the foregoing connection from which it was observed that the effect of the above procedure was that the articles assessed to duty at the fixed valuations were paying by way of such duty an amount which represented a very much higher percentage of the invoice value of the goods than the actual tariff rate of 15 per cent.

In bringing the above facts to the notice of the Director-General of Commercial Intelligence the Committee stated that they realised that they were afforded the fullest possible opportunity of discussing the question with him on the occasion of the annual tariff valuation revision meeting in November 1922 and that it was a matter of regret that the effect of the change was not realised by the representatives of the members concerned when they were asked to meet him on the occasion in question.

The Committee in conclusion added that the object of their representation was therefore merely to invite the attention of the Director-General to the facts stated above and to express a hope that he could see his way to accord the trade in question such relief as might be possible in the circumstances.

In acknowledging receipt of the Committee's letter the Director-General stated that he already had the case in question under examination and would be glad to discuss the matter with the members of the Chamber interested on the occasion of his next visit to Bombay. Accordingly, a meeting between representatives of the firms concerned and the Director-General was held in the Chamber's rooms on the 6th February 1923 when the incidence of the new valuations in the case of the various classes of paper was discussed at some length and the Director-General, after hearing the meeting's views, promised to arrange for such amendment of the item in question as might ultimately be decided upon to be notified with the least possible delay.

Subsequently, by Department of Commerce Notification No. 1042, dated the 15th February 1923, the tariff valuations of paper were revised. (*Appendix* **K-1.**)

TARIFF VALUATIONS.

(*See Report* 1922, *p.* 131.)

In accordance with the usual practice the Director-General of Commercial Intelligence met representatives of the Chamber on Friday, the 30th November 1923, and discussed with them the proposed amendments of the tariff schedule.

A copy of the revised Schedule will be found in (*Appendix* **K-2.**)

LIST OF COTTON PIECE-GOODS.

(*See Reports* 1914, *pp.* 64, 497 : 1922, *Vol. I, p.* 143.)

The Director-General of Commercial Intelligence in October 1923 enquired whether the Chamber had any modifications to suggest in the list of cotton piece-goods prescribed for purposes of assessment under the import tariff schedule.

After consulting the Import Sub-Committee, the Committee informed the Director-General that they had no modifications to suggest. (*Appendix* **K-3.**)

IMPORT DUTY ON COTTON MANUFACTURES CONTAINING AN ADMIXTURE OF ARTIFICIAL SILK.

(*See Report*, 1922, *Vol. I, p.* 143.)

As may be seen from the Chamber's Report for 1922 the Committee, in answer to an enquiry from the Karachi Chamber, after consulting the Collector of Customs, Bombay, had replied that cotton manufactures containing an admixture of silk, artificial silk, wool or any other textile fabric were assessed in Bombay under section 21 of the Sea Customs Act at the higher rate of duty appli-

cable to articles wholly composed of such fabric except when the quantity of the fabric dutiable at the higher rate was trifling and was inserted merely as embroidery or for similar decorative effect.

Towards the end of January 1923 the Karachi Chamber again addressed this Chamber and stated that they had communicated with the Bengal, Madras and Burma Chambers to ascertain the rate of duty at which artificial silk piece-goods were assessed in their ports. From the replies received it was evident that in each of the ports such goods were classed under item No. 99 of the import tariff schedule as "all other sorts of textile fabrics" and accordingly assessed at 15 per cent. *ad valorem*. The same applied to Karachi. The Committee of the Karachi Chamber stated that in their opinion, however, such goods should in no case be charged duty at 15 per cent. but at 11 per cent. only as goods wholly manufactured from cotton and enquired whether this Chamber would be prepared to support some form of combined action on these lines with a view to obtaining from the Government of India a reduction to 11 per cent. when the import tariff schedule was next revised.

The Karachi Chamber pointed out that artificial silk was used as a rule in imported fabrics only for decorative purposes and the material known under this name was manufactured from wood pulp or of prepared cotton and not of natural silk or silk thread. It was contended that goods containing the so-called artificial silk, moreover, were in reality no more expensive than the better classes of cotton printed and fancy goods. There would appear, therefore, to be no reason why goods containing it should be assessed at a higher rate than other cotton goods, *viz.*, 11 per cent.

In replying to the Karachi Chamber the Committee stated that when the Chamber had been asked by the Director-General of Commercial Intelligence in August 1922, to suggest such modifications of the list of imported piece-goods liable to duty at 11 per cent. as it might consider desirable, they had decided that no amendment of the list was required. They added, however, that they would be pleased to re-open the question when, as it might be presumed, the list would be submitted to them again for revision in July or August of the current year.

The Committee in the meantime, addressed the Associated Chambers of Commerce of India and Ceylon in the matter and drew attention to Standing Order No. 3079 issued by the Collector of Customs, Bombay, on the 17th July 1922 which read as follows :—

> "Standing Order No. 3079. Cotton manufactures containing an admixture of silk, artificial silk, wool or any other textile fabric shall be assessed under Section 21 of the Sea Customs Act at the higher rate of duty applicable to articles wholly composed of such fabric except when the quantity of the fabric dutiable at the higher rate is trifling and is inserted merely as embroidery or for similar decorative effect.
>
> Doubtful cases should always be submitted for Assistant Collector, Appraising Department's decision. This order supersedes all previous Departmental Orders on the subject."

The Committee stated that they understood that similar orders had been issued at most, if not at all, of the chief ports of India and in many cases they considered that this order operated harshly and was highly prejudicial to the trade in

certain articles. For example, they had in mind the following two instances where the duty levied appeared to be excessive :—

(1) Import duty of 30 per cent. *ad valorem* was levied upon two consignments of woollen cloth containing a small quantity of silk woven into the pattern. The prices of the consignments were :—

		s.	*d.*	
(*i*)	Width 32 inches	1	9	Free Bombay Harbour.
(*ii*)	Width 27 inches	2	9	

The duty on similar woollen cloth that contained no admixture was only 15 per cent.

(2) A consignment of cotton scarves containing silver thread in the embroidery was assessed for duty at 30 per cent. *ad valorem* which was the duty for silver thread. Similar scarves without any such admixture were assessed at 11 per cent. *ad valorem.*

According to the manufacturers' statement the amount of silver blown on the thread was so small as to be hardly calculable.

The Committee added that one argument that they had heard raised in support of this practice of assessing articles containing admixtures of higher valued fabrics at the higher rate of duty was that such goods were luxuries and thus were bought mainly by persons who could afford to pay the enhanced price.

But in the former of the abovementioned instances the price of the article clearly showed that it could not be classed as a luxury, while, in the latter instance, although silver

thread might rightly be termed a luxury, the amount of silver used was infinitesimal and the fabric in question was extensively purchased by the poorer classes of this country.

The assessment of such articles was, in the opinion of the Committee, clearly a matter upon which there should be uniformity throughout the ports of India and they accordingly requested that the President of the Association might cause enquiries to be made from all members as to whether their imports were subject to the provisions of a Standing Order similar to the one above quoted and, if so, what interpretation was usually placed upon them by the respective Customs Authorities and, generally, to invite their views upon the question.

After consulting its members the Association addressed the Government of India on the subject and pointed out that the duty charged on such fabrics was sometimes at the rate chargeable on the basis fabric, at other times at the higher rate chargeable on the admixture. The higher rate was often an excessive burden on the trade and the impossibility of ascertaining at what rate such fabrics would be assessed before their actual assessment by the Customs Authorities at the port of arrival, rendered it very difficult for importers to enter into contracts with regard to such goods. The Association urged that it was most desirable not only that there should be one Standing Order governing the procedure in this connection at all the ports of India but that the order should be framed in such a way that the interpretations placed upon it by the various Collectors of Customs would be as uniform as possible.

The Government of India in reply stated that they were in full agreement with the Association as to the desirability of

securing the utmost possible degree of uniformity in questions of the above nature relating to Customs procedure and to this end general instructions to all Collectors of Customs were issued from time to time by the Government of India, but the local authorities had necessarily to be left discretion to deal with particular cases as they arose. It was added that the question of placing the administration of customs as a whole under a single officer or a Board was under the consideration of the Government of India, and if the scheme materialized it would be one of the functions of that officer or the Board to secure the highest possible degree of uniformity of practice and procedure at the various Customs Houses.

The Government of India further pointed out that, under Section 21 of the Sea Customs Act, 1878, goods containing articles liable to duty at different rates were assessable at the rate of the most highly taxed article. The Government of India added, however, that they had relaxed the provisions of this section in the case of cotton goods ornamented with silk or wool when the articles inserted in the fabrics were inserted simply for decorative effect and were not so interwoven as to form a substantial portion of the fabric, and the same principle had been extended to other fabrics containing material liable to a higher rate of duty. Where, however, the lesser taxed material formed only a part of the fabric, as for instance, where cotton was the warp and silk or wool the weft, or where the embroidery practically covered and disguised the fabric, the goods were assessed at the higher rate.

The Association had asked the Government to give a precise definition of the terms used in the Standing Orders that laid down the amount of the admixture that might be

admitted without rendering the fabric assessable at the higher rate of duty; but Government replied that it was not feasible to formulate any more precise regulations.

In the above connection the Committee in February 1923 addressed the Collector of Customs, Bombay, with regard to two consignments of fabrics containing an admixture of another fabric dutiable at a higher rate. The consignments were those mentioned in the Chamber's letter to the Associated Chambers to which a reference is made above. The Committee asked the Collector to reconsider his decision and to assess the fabrics at the lower rate.

The Collector of Customs consulted the Collectors at the other ports and in reply to the Committee stated that it had been decided to exercise a little more latitude in the application of the orders governing the assessment of the fabrics in question. With regard to the specific cases submitted by the Committee, the Collector reversed his decision in respect of the first, that regarding woollen cloth, but not the second, that regarding cotton scarves. The latter, he stated, contained a proportion of the higher dutiable article which rendered it, without doubt, assessable at the higher rate of duty. (*Appendix* **K-4.**)

TWO-FOLD YARN REELED IN DOUBLE HANKS.

Amendment of the Merchandise Marks Rules.

The Collector of Customs, in April 1923, informed the Chamber that for some time past importations had been made of single or two-fold yarn reeled in double hanks. Under the rules in force under the Merchandise Marks Act only standard hanks of 840 yds. were permitted and no provision had been made for double hanks of 1,680 yds., which consequently did not conform to the ratios specified in the rules. The

Collector pointed out that these rules were framed many years ago to give legal effect and recognition to the accepted trade customs then in vogue but that as packing of yarn in double hanks had found favour with spinners as well as with consumers and also as importations of cross-reeled yarns had in practice been permitted since 1910, it had become necessary to revise the rules so as to provide for the new modes of packing. Revised rules, it was stated, had accordingly been submitted for consideration and approval to the Government of India, who had obtained the views of the shippers of yarn in the United Kingdom. The rules had been further revised in the light of the suggestions made by the Manchester Chamber of Commerce, the Fine Cotton Spinners' and Doublers' Association, Ltd., and the Federation of Master Cotton Spinners' Association, Ltd., Manchester.

The Collector asked for the views of the Chamber on the proposed amendments and at the same time pointed out that the draft revised rules provided for all the suggestions made by the Manchester Chamber except the proposal that the marking of the count on each bundle of yarn should be made legally compulsory. It appeared to the Collector that legislation would be necessary to give effect to that suggestion, which would result in yarns being placed on the same basis in respect of the marking of the count as piece-goods were in respect of the stamping of length. The latter requirement had been made compulsory by a specific section of the Sea Customs Act, *viz.*, Section 18 and similar legislative provision would have to be made if the marking of the count were to be made compulsory. The Collector asked for the opinion of the Chamber as to whether such legislation was imperatively necessary in the interests of the trade in yarns.

In reply the Committee stated that they approved of the Merchandise Marks Manual being amended in the manner suggested. (*Appendix* **K-5.**)

CONFERENCE ON CUSTOMS FORMALITIES UNDER THE AUSPICES OF THE LEAGUE OF NATIONS.

The Government of India, towards the end of March 1923, forwarded to the Chamber a copy of a letter that they had received from the Secretary-General of the League of Nations, in which the Government of India were invited to participate in a Conference on Customs formalities and other matters to take place in Geneva on the 15th of October 1923.

In reply the Committee informed the Government of India that they approved of the general principles underlying the proposals that would be considered at the Conference (see Appendix). In particular they stated that they considered that the Government of India should support any proposal for the simplification or unification of customs formalities or for the provision of facilities for the easy circulation of commercial samples, care being taken that the adoption of any proposal would not provide opportunities for the evasion of import or export duties or of the various regulations enforced for the protection of health.

The Conference, which was held at Geneva between the 15th of October and the 3rd of November, resulted in the adoption of an International Convention for the simplification of Customs formalities, the most important items of which are:—The obligation of each State to publish its Customs regulations and tariffs and make them known to the other contracting States, as well as to the League of Nations

and to the Brussels International Bureau; the necessary provisions to enable traders to appeal against arbitrary or unjust decisions; the necessity of reviewing their import and export prohibitions and restrictions, and the obligation for each State to inform the League within a year of the signing of the Convention of any steps it may have taken in that respect; and finally, the observance of the general principle of the equitable treatment of commerce of all the contracting States, and the pursuance, to that effect, of the revision of their laws and regulations, to assure that trade relations will not suffer through excessive or arbitrary Customs formalities. The Convention also deals with minor questions such as the improvement of regulations concerning the procedure for the issue of import and export licenses, the simplification of the issue of certificates of analysis, and the simplification of rules concerning commercial travellers and their samples, the rapid passage of goods and the examination of travellers' luggage.

This Convention was signed by Great Britain and a number of other States; the representative of India voted for it but had not full powers to sign. (*Appendix* **K-6.**)

RULES UNDER THE SEA CUSTOMS ACT REGARDING TRANSHIPMENT.

The Collector of Customs towards the end of September 1923 informed the Chamber that in order that the closing of ships' manifests might be effected more expeditiously and with fewer references it had been found desirable to prescribe a limit within which the privilege of transhipment free of duty could be effected. The Collector submitted a

new rule for inclusion in the rules prescribed under the Sea Customs Act the effect of which would be that if transhipment were not effected within one month (or in special cases six weeks) the cargo would then be on the same footing as local import cargo and would in due course become liable to be disposed of under the Port Trust or Sea Customs Acts, while to send it to its destination would involve payment of duty with the right to export under claim for drawback. The extended period of six weeks would not ordinarily be allowed unless it were shown that an on-carrying vessel was not available earlier.

The Collector of Customs added that he did not intend to place any unreasonable restriction on transhipment which might divert trade from Bombay and he asked therefore for the views of the Committee on the proposal.

In reply the Committee stated that they did not approve of the proposal to limit the period of free transhipment to one month; they considered its adoption would inflict severe hardship in respect of cargo intended for such ports as Seychelles or New York to which there was only a monthly service or for ports closed during the monsoon.

The Committee, however, informed the Collector that they were prepared to agree to his proposal to limit the period of free transhipment provided the period was fixed at two months from the date of the arrival of the importing ship, and in the case of ports that were closed during the south-west monsoon at six weeks after the opening of such ports.

The Collector agreed to the Committee's modification. (*Appendix* **K-7.**)

PROPOSED ABOLITION OF PREFERENTIAL DUTY AGAINST JAVA TEA IN NEW ZEALAND.

The Associated Chambers of Commerce of India and Ceylon in June 1923 asked for the views of this Chamber on the following telegram received from the Ceylon Chamber :—

> "This Chamber learns New Zealand Government contemplating abolition of preferential duty against Java tea making all free. Suggest your Association immediately urge Government to protect Empire products. This Chamber pressing Ceylon Government likewise."

The Committee, in reply, stated that they were in favour of supporting the proposal put forward by the Ceylon Chamber with regard to Imperial preference in respect of tea.

Subsequently, however, the Associated Chambers forwarded to this Chamber a copy of a further telegram they had received from the Ceylon Chamber in which it was stated that the New Zealand Government had intimated that the abolition of the preferential tariff was not contemplated. (*Appendix* **K-8.**)

TESTING OF INSULATED COPPER WIRES AND CABLES.)

(*See Reports* 1917, *pp.* 49, 370; 1918, *pp.* 38, 257; 1919, *pp.* 84, 551).

The Government of Bombay in March 1923 forwarded to the Chamber for information a copy of a letter they had received from the Government of India in which attention

was drawn to the orders issued by the latter Government in 1919 to the effect that wires and cables manufactured by non-members of the British Cable Makers' Association and bearing statements such as " Guaranteed equal in all respects to ' C.M.A.' products of similar grade " or " Guaranteed up to Association Standard " should be tested by the local Electrical Officer with a view to verifying the correctness of the descriptions conveyed by these statements.

The Government of India stated that they had been advised that the orders above referred to were *ultra vires* of the Indian Merchandise Marks Act IV of 1889 and added that they had therefore decided that in future goods so marked should not be detained for purposes of examination, and requested the local Government to instruct the local Customs Authorities accordingly and also convey the decision of the Government of India to the Bombay Chamber of Commerce.

The Committee of the Chamber circularised all members requesting to be furnished with their views on the decision of the Government of India in order that, if considered desirable, the Committee might be in a position to represent to Government the opinion of members on the subject.

On receipt of replies from members the Committee informed the Government of Bombay that in their opinion the discontinuance of the testing of the wires and cables would undoubtedly give importers of the cheaper grades of such articles opportunities of bringing into India wires and cables of inferior quality which might be a source of danger to life and property and of misleading purchasers into thinking that wires bearing statements such as " Guaranteed up to Association Standard " were up to the standards of the Cable Makers' Association.

The Committee pointed out that there could be no doubt that such practices should be prevented as far as possible and they suggested for the favourable consideration of the Government of Bombay that the Government of India should be moved to amend the Merchandise Marks Act so that the testing of such wires and cables by the local Electrical Officer would not be *ultra vires* of the Act.

So far as the Committee were aware no objection had been raised by any responsible body to the practice of testing the wires and cables and they were of opinion that, if there were no technical reasons why the Act should not be amended on the lines suggested, then it should be so amended as early as possible in order to remove the potential source of danger to life and property that existed under the present conditions.

The Government of Bombay forwarded the Chamber's letter for the consideration and orders of the Government of India and later, in replying to the Chamber, stated that an identical proposal was considered by the Government of India in 1917, and it was then held that there was no necessity for any legislation on the lines proposed either from the point of view of the customs and merchandise marks laws or on the ground of public safety. The question was again examined by the Government of India in 1918 when, on the recommendation of the Electrical Adviser to the Government of India, after discussion at the third Electrical Conference, it was again decided that special legislation on the lines proposed was not justified. The Government of India had once more given the matter their careful consideration and they regretted that they saw no reason to modify their previous decision.

The Committee, in reply submitted that the proposal then put forward was different to those that were considered by the Government of India in 1917 and 1918.

During 1917 the Government of India was asked to undertake legislation to the effect, first, that all wires and cables sold in India should be labelled and sealed, and secondly that foreign countries should find it impossible to send inferior cables and wires into this country labelled in a manner such as to deceive purchasers into believing that they were buying goods manufactured in accordance with well-known English standards. A similar proposal was put forward in 1918. Those proposals were not accepted, but in 1919 the Government of India issued orders to the following effect: That the letters "C.M.A." or the word "Association" were to be regarded as false trade descriptions if used on foreign cables, or wires even though such wires were accompanied by a counter-indication of origin. Such statements as the following:—

"Guaranteed equal in all respects to C.M.A. products of similar grade," or

"Guaranteed up to Association Standard,"

might, however, be permitted on wires and cables manufactured by non-members of the British Cable Makers' Association, provided the goods were thereby correctly described; and in order to ensure that goods so marked were correctly described, instructions were issued to the Government of Bombay's Electrical Officer to test any samples that might be sent to him by the Customs Authorities.

The testing of the cables as enjoined in the orders cited above provided, in the Committee's opinion, a necessary safeguard against the importation of inferior cables under false trade descriptions. So far as the Committee were aware.

no objection had been raised by any responsible body to the practice of testing the cables, but at the beginning of the year the Government of India happened to discover a technical legal objection to the practice—it was *ultra vires* of the Indian Merchandise Marks Act—and then ordered that the testing should be discontinued. The point the Committee emphasised was that it appeared from the Government of India's letter that the testing of the cables was discontinued, not because of any substantial objection to it, on the part of either Government or commerce, but merely because of a technical legal difficulty.

In the opinion of the Committee the proper course of action in those circumstances was not, as the Government of India had done, to cancel their orders of 1919 and thus do away with a very necessary safeguard, but, as suggested in their previous letter, to amend the Merchandise Marks Act so that the testing of the cables would not be *ultra vires* of the Act. The desirability of testing the wires and cables was, in the Committee's view, very great, and was admitted by the Government of India in 1919 when they issued the orders to the Electrical Officer to test the cables submitted to him. In conclusion, the Committee requested that the Government of India might be moved to reconsider this matter.

The Government of Bombay informed the Chamber, in reply, that the orders of the Government of India which had already been communicated to the Chamber appeared to be final. It would seem therefore that the testing of wires and cables will not be resumed. (*Appendix* **K-9.**)

IMPORT DUTY ON RAILWAY MATERIAL.

The attention of the Committee was drawn in June 1923 by certain members to a judgment promulgated in the

High Court, Bombay, in an action by the Secretary of State for India *versus* the Great Indian Peninsula Railway in which it was held that goods imported from overseas by the state railways under company management were not subject to customs duty on arrival in India. It was represented to the Committee that as a result of the judgment the railway companies instead of purchasing goods from hardware merchants in India, from stock or for forward delivery, would, in future, import direct from England in order to save the amount of customs duty on the purchase, and that this would inevitably mean a very serious loss of business to them and to all firms whose business was of a similar nature.

In addressing the Government of India in the matter the Committee stated that at that juncture they did not desire to detail the various arguments for and against the point of view put forward by the hardware merchants, but they enquired whether this aspect of the case had been presented to them, and, if so, whether Government contemplated any action in order to relieve the class of business which would be so materially affected.

In conclusion the Committee drew the attention of the Government of India to the recommendation of the Indian Fiscal Commission set out in paragraph 285 of their report, that import duty should be charged on goods belonging to Government and pointed out that if the above recommendation were given effect to by Government, the hardship imposed on hardware merchants by the judgment alluded to above would be removed.

In reply the Government of India stated that it had been decided to lodge an appeal against the judgment of the

Bombay High Court and the Committee, therefore, decided to take no further action until the result of the appeal was known.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1923, the following resolution moved by the Bengal Chamber and supported by this Chamber, among others, was passed unanimously :—

> " That early steps be taken to bring into force the recommendation of the Indian Fiscal Commission (para. 285); ' that the proviso to section 20 of the Sea Customs Act be repealed, thereby rendering goods imported on Government account chargeable to duty at current rates. " (*Appendix* **L-1.**)

ROUTING OF TRAFFIC BY RAILWAYS.

At the instance of a member the Committee early in February 1922 addressed the Railway Board in regard to the routing of traffic by the railways when the cheapest route was closed for any reason.

In this connection the Committee invited the attention of the Railway Board to Regulation 21, Part II of the Regulations of the Indian Railway Conference Association which provided, *inter alia*, that—

> " In the absence of mutual agreement between particular railways as to the routing of traffic or of specific instructions in writing from the sender or his authorised agent :
>
> (*i*) & (*ii*) All traffic shall be booked and carried by the cheapest route..... etc.

(*iii*) When goods traffic is required to be booked and carried by other than the cheapest route the sender or his authorised agent must write and sign instructions in the forwarding note to the effect that the consignment is to be forwarded *via*.....a dearer route and a suitable remark must be entered in the invoice and receipt which will leave no doubt that the dearer route was selected by the sender. In the absence of such a remark on the invoice freight will be apportioned by the cheapest route and the apportionment by this route will be final.

(*iv*) In the case of a route being partially closed, the endorsement, as above required, is necessary but is not required if the route is entirely closed, the cheapest route under this rule being the cheapest open route.

The Committee submitted that, in their opinion, clause (*iv*) of the rule above cited was, for obvious reasons, highly detrimental to the interests of trade generally, and pointed out that, in terms of this clause, railways, finding it by no means incumbent on them to inform a consignor as to the closing of the cheapest route, left him in total ignorance of the fact with the result that in a great majority of cases a consignment was booked by a dearer open route without the consignor being afforded an opportunity of deciding whether the conditions under which he had entered into the business in question allowed him to accept the dearer route and without giving him an alternative of possibly delaying the despatch of his consignments until the normally cheapest route was re-opened.

The Committee, moreover, stated that the above clause, in their opinion, conferred an arbitrary power on railway administrations for it permitted them indiscriminately to repudiate claims for refunds arising out of wrongful booking by the dearer route and, furthermore, bestowed on them the opportunity of condoning mistakes made by their station masters in this connection, a majority of whom, the Committee understood, were not as well posted as to correct routes and rates as the public had a right to expect.

In support of the Committee's contention in the foregoing regard they instanced a case in point, the details of which had been furnished to them by a member of the Chamber, and which will be found in the Appendices.

The Committee accordingly requested that this matter should be most carefully examined by the Railway Board and suggested, for the Board's consideration, that the most equitable method of redress would appear to be for the Railway Board to issue a ruling deleting the clause in question, thus making it incumbent on the railways to obtain the sender's endorsement on the forwarding notes whenever it was found necessary to select a dearer route than the one originally selected by the consignor.

In replying to the Chamber's representation the Railway Department of the Government of India (Railway Board) informed the Chamber that the Indian Railway Conference Association proposed to revise from the 1st April 1923 clause 21 of the Conference Regulations, Part II, to the effect that it would be incumbent on the railways to obtain the sender's endorsement on the forwarding notes whenever it was found necessary to select a dearer route than the one originally selected by the consignor. (*Appendix* **L-2.**)

CONCESSION IN RAILWAY FARES FOR COMMERCIAL TRAVELLERS ON M. & S. M. RAILWAY.

(*See Report*, 1922, *Vol. I*, *page* 185.)

The General Traffic Manager of the M. & S. M. Railway Company, in January 1923, issued a notice intimating that with effect from the 1st of February 1923 first class tickets at reduced fares would be issued by the M. & S. M. Railway to not more than 4 representatives of mercantile firms for journeys totalling 3,000 miles performed on business of their firm within six months in local booking only, *i.e.*, between any two stations over the M. & S. M. Railway system and not beyond, on production of a certificate in a prescribed form signed by the proprietor, manager or senior partner of the firm.

Copies of the above notice were duly forwarded to the Chamber by the General Traffic Manager.

In acknowledging receipt of the above copies the Committee stated that they considered that the issue of concession tickets in acordance with the scheme set out in the above mentioned circular notice was a progressive step and deserved the whole-hearted support of the commercial community and the Committee consequently asked for further copies of the notice to be sent to them so that they might circulate them among members of the Chamber.

The Committee, however, pointed out that there was one condition governing the issue of concession tickets, which they considered, could be modified so as to render the tickets of greater use to firms without prejudicing the interests of the railway company. The Committee understood that

the use of each book of coupons was limited to four specified representatives of a firm and that a firm wishing to make use of the concession for, say, eight representatives would have to purchase two books, and so on ; and it appeared to the Committee to be an unnecessary and awkward instruction that four specified representatives had to use the same book as they might wish to travel in different districts simultaneously. The Committee suggested therefore that smaller books of coupons might be issued for the use of single individuals.

The Committee's suggestion was not, however, adopted but the General Traffic Manager assured the Committee that it would be borne in mind when a change in the system was found to be necessary and after experience had shown that the concession was used extensively. He expressed a hope that other railways would in due course grant a like concession and that it would be extended to through booking. (*Appendix* **L-3.**)

THE INLAND AND FOREIGN TELEGRAPH SERVICES.

The Karachi Chamber, early in February 1922, forwarded to this Chamber a copy of a letter that they had addressed to the Deputy Postmaster General, Sind and Baluchistan, regarding the Karachi telegraph service, and asked for the support of this Chamber to their representation.

In their letter to the Deputy Postmaster General, the Committee of the Karachi Chamber particularly protested against the decision of Government to omit the laying of new copper wire from Ahmedabad to Bombay from the revised programme of works for the financial year 1922-23, as they viewed the cancellation of this work, after its urgency had

been realised and funds actually set aside for the purpose with amazement and they requested the Deputy Post Master General to do all that lay within his power to obtain a reversal of this decision.

In replying to the Karachi Chamber the Committee stated that any representation having for its object the expedition of the inland telegraph service would always have their support and sympathy. It was, however, their experience that it was impossible in the majority of cases to obtain an answer by telegraph within the course of one day either from Calcutta, Karachi or Madras and they felt that it might perhaps be invidious to protest with regard to one route and not in respect of the other main inland routes, which in the view of the Committee, were at the moment more or less all equally inefficient.

Accordingly the Committee requested the Karachi Chamber to favour them with information as to how the Karachi-Bombay telegraph service compared with the Karachi-Calcutta and Karachi-Madras service. The Committee also suggested that a reference in this connection might usefully be made to the Associated Chambers of Commerce of India and Ceylon, so that a representation by that body in respect of the general delays on all inland telegraph routes might be addressed to the proper authorities.

In the meantime the Committee also received a letter from the Chairman of the Associated Exchange Banks, Bombay, giving cover to a copy of a letter that the Association had addressed to the Superintendent in Charge, Central Telegraph Office, Bombay, drawing attention to the abnormal delay which was occurring in the despatch and receipt of telegrams to and from Calcutta.

The Karachi Chamber in replying to this Chamber stated that the Karachi-Bombay Telegraph service compared most unfavourably with the Karachi-Calcutta and Karachi-Madras services and considered it should form the subject of a special and separate representation. The Karachi Chamber, moreover, pointed out that the traffic between Karachi and Bombay was much the heaviest of the three routes mentioned and that a good service was essential. They were, however, willing to join also in a reference to the Associated Chambers of Commerce in respect of the general delays.

The Committee accordingly drew the attention of the Superintendent, Government Telegraph Office, Bombay, to the matter and emphasized the very grave inconvenience imposed upon the commercial community by abnormal telegraphic delays.

The Committee expressed a hope that the Superintendent would represent the matter most urgently to the Director General, Posts and Telegraphs, to the end that such works for the improvement of the telegraph service as might be desirable, having regard to the necessity for retrenchment, might be undertaken at the earliest possible opportunity.

The Committee at the same time addressed the Associated Chambers of Commerce of India and Ceylon on the question of the inconveniences imposed upon all commercial communities throughout the country by the existing ineffective state of the inland telegraph service and suggested that the Director General of Posts and Telegraphs might be addressed in the matter.

The Committee stated that in recent months the abnormal delays, experienced by business houses in Bombay, with regard to telegrams to and from Calcutta, Karachi and Madras,

had become so great as to constitute a very real hindrance to business. More particularly, for some considerable time it had been virtually impossible to obtain a reply from Calcutta or Karachi, during the working day to a business telegram despatched during the morning, and in effect, this nullified the use of the wires for many business purposes.

The Committee emphasized the inefficiency of the telegraph service by pointing out that bankers in Bombay sometimes found it more expeditious to operate in exchange in either China or the United Kingdom than in Calcutta since it had been found that replies from those two countries were, as a general rule, received earlier than from Calcutta.

The Committee accordingly requested the Associated Chambers to represent to the Government of India, that whilst recognising the need for retrenchment, they were of opinion that this was a matter of urgent importance, and that the constantly recurring delays should for the future be eliminated so far as was humanly possible.

The Committee added that in reply to enquiries made locally in this connection it had been stated that the number of lines existing between Bombay and Calcutta were adequate for the volume of messages and except, when there were interruptions or disturbances on the lines, the delays were only slight, but in the view of the Committee the lines between such important centres as Bombay, Calcutta and Karachi, were adequate only if the ordinary interruptions and disturbances did not cause the serious delays that occurred at the moment.

In April 1923 the Postmaster-General, Bombay Circle, to whom a copy of the Chamber's letter to the Superintendent of Telegraphs had been sent, stated in reply that the necessity

for the maintenance of an efficient telegraph service between Bombay and Karachi was fully realised and there was at the moment no reason for any undue delay on telegrams between these two places. He further requested that the Committee might send to the Deputy Postmaster-General, Telegraph Traffic, G.P.O., Bombay, any telegram received from Karachi which appeared to have suffered serious delay in transmission.

The Committee, in acknowledging receipt of the letter from the Postmaster-General, stated that they were fully in agreement with his statement that there was at the moment no reason for delays in the telegraphic service between Bombay and Karachi and it was with the hope of eliciting some explanation as to the delay which was being generally experienced that they had previously addressed the Superintendent in Charge, Central Telegraph Office.

The Committee reiterated that it was usually impossible to obtain to a telegram despatched before mid-day an answer during the usual business hours of the same day and in their opinion this was, undoubtedly, evidence of undue delay and was a grave inconvenience to business. The Committee requested the Postmaster-General to state for their guidance what, in his opinion, should be the normal transit time of an express telegram between Bombay and Karachi or *vice versa* and further upon that basis what he considered to be a fair interpretation of " undue delay."

Subsequently, the Chairman had an informal discussion of the question with the Postmaster-General and the Deputy Postmaster-General, Bombay, who agreed that in certain cases undue delays had undoubtedly occurred. They added, however, that they were taking steps to ascertain at what part of the transmission of the telegrams the delays

took place, with a view to effecting a general improvement in the service. The Deputy Postmaster-General requested that a few telegrams that had been unduly delayed might be sent to him soon after delivery in order that he might be able to trace the source of the delay, and accordingly the members of the Committee were requested to comply with his request.

As has been noted above the Committee, in addressing the Associated Chambers of Commerce of India and Ceylon in regard to the inconveniences imposed upon all commercial communities throughout the country by the existing inefficient state of the inland telegraph service, suggested that the Association might represent the matter to the Director-General of Posts and Telegraphs. This, the Association did, and subsequently in June 1923 forwarded to the Chamber a copy of the reply received from the Director-General which was to the effect that the abnormal delays complained of were due to interruptions and line disturbances owing to the unsettled weather conditions in various parts of India and Burma. The Director-General added that efforts were being made to reduce these delays as much as possible by the introduction of more high speed apparatus and closer supervision, and it was hoped that these measures would meet with success and that there would be no further cause for complaint.

At the fifth Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1923, the following resolution, proposed by the Bengal Chamber, was passed unanimously :—

> "That this Association invites the attention of Government to the necessity for improvement in its inland and foreign telegraph services, and regrets that full

use has not yet been made of the recent advances in wireless telegraphy. Government are reminded that triple rates impose a heavy burden on the community and they are urged to take steps to speed up the cables to pre-war standard so that it may then be possible for them to press for the universal abolition of these triple rates."

In view of the comprehensive and all inclusive nature of the Bengal Chamber's resolution this Chamber withdrew without discussion a resolution on this subject which it had originally intended to move. (*Appendix*, **M-1.**)

COMMERCIAL AVIATION.

At the Annual Meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on 9th January 1923, the following resolution was unanimously adopted:—

"This Association invites the attention of the Government of India to the ever-increasing interest now being taken in commercial aviation.

"It being obvious from her geographical position that India is destined to play an important part in many of the International air route schemes of the future and an all-important one in those air routes which lie between England and many of her greatest dominions, it is the opinion of this Association that an enquiry should be instituted by the Government of India for the purpose of ascertaining—

"(1) to what extent India would be justified in giving her official support to Commander Burney's or any other responsible scheme for starting an aerial service between the United Kingdom and India;

"(2) what possibilities may exist for successfully establishing an aerial service :—

(*a*) between India and Europe,

(*b*) within the confines of India, and Burma,

"(3) whether, and to what extent such services at their first inception might require and might reasonably be accorded the assistance of Government as in the case of branch lines and other railways ;

"(4) what form such assistance, if any, might take, *i.e.*, whether monetary or, as in the case of mail contracts, of a guaranteed minimum tonnage."

A copy of the resolution was in due course submitted to the Government of India by the Associated Chambers who in August 1923 forwarded to this Chamber a copy of the reply from the Government of India and asked for the views of the Chamber thereon.

The Government of India in their reply stated that as regards Parts 1 and 2 (*a*) of the resolution they considered that, in so far as an aeroplane service was concerned, it would be inadvisable to embark upon so comprehensive a scheme as that proposed. In their opinion, an Imperial Air Mail Service to India by aeroplane must develop by stages, and it would be premature even to discuss the laying-out or financing of the eastern link from Cairo to Karachi, until the western link from London to Cairo came into operation and enabled conclusions to be drawn as to the practicability, financial and technical, of the major scheme. The Government proposed, therefore, to concentrate their attention, and such financial assistance as it might be possible for them to give, upon the internal lines from Karachi to Bombay, Bombay to Calcutta, and Calcutta to Rangoon, which would be of

immediate use and, if the major scheme eventuated, would form important links in the air route to the East. As regards Commander Burney's scheme for a lighter-than-air service, the Government of India drew attention to the recent pronouncement on the subject by His Majesty's Government, in respect of which further information was awaited.

In regard to Parts 2 (*b*), 3 and 4 of the resolution the Government of India stated that it had always been their intention to proceed with the development of the internal routes of the country as soon as funds for the purpose became available and there appeared to be any possibility of an ultimately remunerative service being inaugurated. The policy which they had accepted was that the routes should be constructed by Government and that, thereafter, tenders should be invited for the maintenance of services over them. The serious financial stringency which had prevailed in recent years had rendered advance in this direction impracticable, but it was hoped that a complete re-survey of the Calcutta-Rangoon route would shortly be taken in hand, and estimates framed of its cost, of the revenue obtainable and of the subsidies necessary for its development as an aerial mail route. The Government of India added that on the basis of these estimates a decision would be made as to whether Government would be justified, at the present time, in expending public money on the scheme.

The Committee in reply informed the Associated Chambers that they had no particular comments to put forward regarding the letter from the Government of India. (*Appendix* **M-2.**)

HOURS OF POSTING ENGLISH MAIL LETTERS.

At the instance of a member, the Committee, in June 1923, suggested to the Postmaster-General, Bombay, that steps

might be taken in order that business houses might be given direct and timely intimation of any change in the latest hours for posting registered or ordinary mails. The Postmaster-General, in reply, stated that it was not usual to send to firms direct intimation of any change in the hours of business and added that it would not ordinarily be possible to get the notices printed and distributed in time and that there was always a possibility that some firms and individuals might fail to receive the notice, and this would give rise to complaints.

In acknowledging receipt of the above letter the Committee suggested to the Postmaster-General that notices of changes in the hours of posting might be placed, as early as possible before the alteration so notified took effect, in firms' post boxes so that their peons would collect and deliver them at their offices along with their letters in the ordinary way.

In reply the Postmaster-General informed the Chamber that the Presidency Postmaster, Bombay, had been instructed to carry out the Committee's suggestion. (*Appendix* **M-3.**)

DELAYS IN DELIVERY OF REGISTERED MAIL LETTERS.

(*See Report*, 1922, *Vol. I*, *page* 213.)

As was noted in the Chamber's report for 1922, the Presidency Postmaster as a result of representations submitted by the Chamber decided to introduce a system of window delivery of registered letters under which firms agreeing to participate in the scheme would be supplied with a card on presentation of which the registered mail would be delivered to the clerk of the firm named on the card within 5 hours of the arrival of the English Mail at the G. P. O.

The experience of members of the Committee during the past year however showed that this special card delivery system had not appreciably minimised the delay in the delivery of registered letters arriving by the English Mail, and that the above period had for some time past been considerably exceeded.

In addressing the Presidency Postmaster, Bombay, on the question the Committee pointed out that in the absence of any definite information as to the time when the mail had arrived at the General Post Office they were unable to quote specific instances, but in general when the mail steamer arrived at 6 a.m., the delivery of registered mail letters seldom began before 3 p.m. and if the steamer arrived at any time after 8 a.m. the letters in question were seldom available for distribution until the following morning.

In inviting the attention of the Presidency Postmaster to the position as described above the Committee again requested that all possible steps might be taken to accelerate the delivery of registered mail letters with a view to the reduction to a minimum of the existing delays whether in the transit between the steamer and the General Post Office or in the registration office of the General Post Office itself.

The Presidency Postmaster replied that he would discuss the matter with the Postmaster General and would do his best to effect an improvement. (*Appendix* **M-4.**)

ENQUIRY FEE FOR VALUE PAYABLE ARTICLES.

The Postmaster-General, Bombay Circle, in January 1923, drew the attention of the Committee to para. 144 of the Post and Telegraph Guide under which the sender or addressee

of a value payable article was required to pay a fee of one anna if he desired to have an enquiry made regarding the delivery of or payment for a value payable article. Further, the complainant was entitled under the same para. to have the amount of enquiry fee refunded if the complaint was found to be well-grounded.

The Postmaster-General pointed out that this low enquiry fee of one anna had been prescribed as long ago as 1912. It had been the experience of the Postal Department that many small traders who supplied goods regularly by the value payable system did not keep correct and regular records and accounts up-to-date and when they found any V.P. items unadjusted in their books they paid a small sum of one anna and made the Post Office supply them with the information required. It was stated that enquiries in such cases had often to be very prolonged and exhaustive and experience had shown that in the majority of cases the complaints were unfounded. Statistics taken in one of the big post offices in India during three months showed that out of 2,074 V.P. complaints in as many as 1,405 cases the V.P. articles had been duly delivered to the addressees, and the money orders paid to the senders. The cost of such enquiries, it was added, was very great and in order to discourage the making of groundless complaints and to make the enquiry fee somewhat commensurate with the cost involved in the enquiry it had been proposed to raise the enquiry fee from one anna to four annas. As the fee was to be refunded if a complaint was found to be well-grounded it appeared to the Postmaster-General that there would be no real hardship to the general public or the commercial community. The Postmaster-General accordingly asked for the opinion of the Chamber on the proposal.

In replying to the Postmaster-General the Committee stated that they were prepared to accord their support to the proposal which, in their opinion, was an eminently reasonable one. (*Appendix* **M-5.**)

DEFERRED REBATES.

(*a*) BILL TO PROVIDE FOR THEIR PREVENTION.

The Government of Bombay in May 1922 forwarded to the Chamber for an expression of opinion thereon a copy of a Bill to provide for the prevention of deferred rebates and for the prevention of rate wars and resort to retaliatory or discriminating practices in the coastal traffic of India.

From the statement of objects and reasons attached to the Bill, it appeared that the object of the Bill was to remove some of the main obstacles that obstructed the development of an Indian Mercantile Marine. These obstacles, it was stated, mainly consisted of methods whereby a shipper was practically bound to confine all his shipments to vessels belonging to a particular shipping company or to the members of a Shipping Conference and of rate wars waged for stifling all competition by ruthless and unfair rate cutting. It was asserted that not merely was the freedom of the shipper to ship his goods by any vessel he might choose thus destroyed, but the progress of trade along desirable channels was also checked. The "disloyal" shipper was penalised by—

(*a*) refusal of space ;

(*b*) discrimination in the contract of freight ;

(*c*) the loading and landing of freight ;

(*d*) the adjustment and settlement of claims and various other discriminatory matters.

It was the purpose of the Bill to do away with such practices so that the Indian Mercantile Marine might grow unhampered.

After carefully considering the provisions of the Bill the Committee in reply informed the Government of Bombay that while they differed in opinion as to the necessity for legally abolishing the system of deferred rebates they were unanimous in desiring that the Bill should be opposed in its present form.

The Committee asserted that they could not subscribe to the preamble of the Bill, which stated that it was expedient to provide for the growth of an Indian Mercantile Marine, etc., their feeling being that such measures as Government might think it necessary to take in connection with the prevention of deferred rebates should be undertaken from the standpoint of their effect on trade as a whole and not as a means to building up an Indian Mercantile Marine. The Committee stated that they were of opinion that actions taken from the latter standpoint were not likely to be of general benefit to trade for the corollary of such actions would necessarily be that trade would be asked to pay for a possibly less efficient substitute for the efficient steamship services that already existed.

The Committee stated that they also objected strongly to certain clauses in the Bill under which (1), every common carrier had to file, with the Governor-General in Council, a copy of every agreement with any other such common carrier; (2), every carrier had to file with the Governor-General in Council a scale of maximum and minimum rates and was prevented from departing from the scale, except with the approval of the Governor-General in Council; (3), the Governor-General in Council was permitted to prescribe and

order maximum and minimum scales of rates and fares ; and (4), a carrier was prevented from increasing rates without the sanction of the Governor-General in Council in cases where rates had been reduced on the carriage of any species of freight to or from competitive points below a fair and remunerative basis with the intent of driving out or otherwise injuring a competitive carrier by water.

The Committee asserted that these clauses constituted to their minds a gross interference with legitimate trade and they were totally opposed to any system of maximum and minimum rates, controlled either wholly or in part by Government.

The Committee further stated that they were divided in their views regarding the deferred rebate system and that they decided to incorporate in their reply both the views of the majority who favoured the continuance of the system and the views of the minority who were opposed to its continuance.

As regards the views of the majority the Committee stated that they were of the opinion that the Government of Bombay desired more particularly the opinion of the Chamber as to the bearing of the deferred rebate system on the Indian coastal trade and not on the wider question of deferred rebates generally. Whilst therefore their views, as presented hereafter, applied equally to the broad question of deferred rebates generally they were focussed particularly on the Indian coastal trade.

The advantages accruing from the deferred rebate system were mutual to shippers and shipowners and they comprised :—

(*a*) regularity and efficiency of service,

(*b*) fixity of rates,

(*c*) equality of treatment to all shippers large and small.

The Committee stated that these advantages appeared to the majority as sufficiently obvious not to require much elaboration, the more so as these points were examined exhaustively by the Imperial Shipping Committee as recently as 1922.

(*a*) Regularity and efficiency of service in these waters demanded a large fleet of ships which must be kept in such a position that any sudden demand from any port could immediately be met. To maintain such an organization the shipowner must have the assurance of the support of the shippers and it was considered that the deferred rebate system was the best method yet devised to secure this support. The incursion of "outside" steamers that might fortuitously find themselves in a position to take advantage of a sudden demand was not in the best interests of shippers and consumers.

(*b*) Fixity of rates was also covered by the previous paragraph. Shippers readily admitted that the knowledge that they might look for stable rates of freight for some time in advance enabled them to conduct their business with advantage to themselves and their clients.

(*c*) Under the present system the small merchant had absolutely equal treatment with the big man. Without any such agreement on the part of the shipowner, unwritten though it might be, the elimination of the small merchant would seem to be inevitable.

In return for the above advantages the shipowner, relying upon the steady support of the shippers, could cater for the

special requirements of the various trades by furnishing the most suitable type of vessel whenever and wherever tonnage was required.

The Committee stated therefore that the majority were not in favour of the abolition of deferred rebates and that they (the majority) concurred in the view that the Bill should be opposed.

As regards the views of the minority, the Committee stated that these members held that the deferred rebate system was oppressive to trade, because, in the words of the Royal Commission on Shipping Rings "it gave the shipping companies powers which on occasion might exceed those necessary to enable them to maintain an organised service." They held that these powers gave the shipping companies monopolistic or *quasi*-monopolistic powers which amounted to a restraint of trade and were capable of abuse inasmuch as they enabled shipowners to charge artificially high freight rates and to stifle competition.

They further stated that they were opposed to the system :—

(*a*) because it bound the shipper under a monetary penalty while it did not in any way bind the shipowner ;

(*b*) because it was of a perpetual character from which the shippers could not break away without monetary loss ;

(*c*) because the freight rates were fixed by the shipping companies without reference to the shippers.

They held that advantage had been taken of the system in the past to fix freight rates higher than necessary while abundant proof was available to show that the system had been used to help to stifle outside competition.

They felt that no advantage was to be gained by having a regular service unless competitive rates of freight were also assured and they were of opinion that under this system the advantages that arose from the establishment of a regular service were outweighed by the disadvantages caused by the monopolistic powers held by the shipping companies.

They (the majority) therefore pressed for the abolition of the deferred rebate system and stated that they would support any measure designed to accomplish that end provided that it were confined to that one object and did not attempt to deal with other issues, and that they also concurred in the view that the Bill in its present form should be opposed. (*Appendix* **N-1.**)

(*b*) REPORT OF THE IMPERIAL SHIPPING COMMITTEE.

The Government of Bombay in July 1923 forwarded to the Chamber a copy of the Final Report of the Imperial Shipping Committee on the deferred rebate system, and stated that the Government of India had received information that the Report might be placed for discussion before the Imperial Economic Conference which was to meet on 1st October 1923. In order that they might be in a position to instruct their representatives regarding the attitude they were to adopt in this matter the Government of India asked for the views of local Governments and Chambers of Commerce and other

Associations concerned, on the questions discussed in the report of the Committee. The Government of Bombay further stated that the most important questions which required an answer were the following :—

(1) Did the Chamber accept the unanimous findings of the Committee :—

(*a*) that the Conference system must be accepted as a necessary concomitant of modern commerce ;

(*b*) that it was necessary for Conferences to have some assurance of continuous support from shippers such as would constitute an effective method of preventing intermittent and irresponsible competition for berth cargo by outside ships ; and

(*c*) therefore that legislation to declare both Conferences and the deferred rebates system illegal was not advisable ?

(2) If the Chamber did accept the above findings did they agree with the further recommendations of the Committee :—

(*a*) that the agreement system should be given to shippers as a running option to the deferred rebate system,

(*b*) that on every trade route shippers should be encouraged to form representative Associations, and

(*c*) that for purposes of conciliation and arbitration an Imperial Shipping Board should be set up

in London to enquire into complaints about freights and facilities and to mediate between the different interests concerned ?

The Government of India were inclined to doubt whether in practice it would be easy to give effect to the proposition to give shippers a running option between a deferred rebate system and an agreement system, particular care being taken that the net financial results of the two systems were the same. They stated that if this doubt were justified it was probable, in view of the known preference of shipowners for the deferred rebate system, that the offer of this option would make little impression on that system. It was pointed out that one of the main objections to the system was the continuous hold it gave the Conference over shippers, as a result of which it was difficult for shippers ever to break away and for new companies ever to force an entry into a trade route covered by the Conference. In the Straits Settlements homeward trade, this objection had been removed by the agreement arrived at in 1911 under which once in every three years overlapping rebates ceased and shippers were free to leave the Conference without loss of rebates. The Government of India thought that it seemed worthy of consideration whether, as an alternative to the proposed running option, a solution of the deferred rebate problem should not be sought on an extension of this arrangement.

The Committee, after very full consideration of the letter from the Government of Bombay, could not arrive at complete agreement amongst themselves on the vexed question of deferred rebates and consequently in replying to Government the views of the both the majority and minority of the Committee were again put forward.

The majority were in agreement with the unanimous findings of the Imperial Shipping Committee in regard to the questions (1) (*a*), (*b*) and (*c*) referred to in the letter from the Government of Bombay and they also answered question (2) (*a*) in the affirmative, *viz.*, shippers should, in their opinion, be given an agreement system as a running option to the deferred rebate system.

The minority were definitely opposed to a continuance of the deferred rebate system and recommended its abolition by law but they were prepared to subscribe to the suggestion that an agreement system might be instituted between shipowners and shippers.

With regard to question (2) (*b*) the Committee were unanimously in agreement that on every trade route shippers should be encouraged, where possible, to form representative Associations, though they were of opinion that this might be a matter of some difficulty in India where shippers and shipowners were frequently represented by the same interests.

The Committee were not in favour, so far as India was concerned, of the immediate establishment in London of an Imperial Shipping Board for the purpose of enquiry into freights and facilities and to mediate between different interests concerned. They considered that such a system would be cumbrous and that matters at issue between shippers and shipowners, or their agents, should be capable of settlement on the spot by the parties themselves. The Committee stated that they would only subscribe to the idea of setting up a Board of Conciliation in London in the event of its being proved that such differences of opinion were incapable of settlement on the spot or by arbitration. (*Appendix* N-2.)

INDIAN MERCANTILE MARINE COMMITTEE.

At the meeting of the Indian Legislative Assembly, held on the 12th January 1922, the following amended resolution moved by Sir Sivaswamy Iyer was adopted :—

"This Assembly recommends to the Governor-General in Council that a meeting including experts and non-official Indians be appointed to consider what measures can usefully be taken :—

(*i*) for the liberal recruitment of Indians as Deck or Executive Officers and Engineers in the Royal Indian Marine ;

(*ii*) for the establishment of a Nautical College in Indian waters for the purpose of training Executive Officers and Engineers of ships ;

(*iii*) for ensuring the entertainment of Indian apprentices for training as such officers and engineers, in the ships owned by shipping firms that enjoy any subsidy or other benefits from Government on any account, and for the creation of an adequate number of State scholarships for providing instruction in the Nautical College and training-ships in England pending the formation of a Nautical College in India ;

(*iv*) for the encouragement of ship-building and of the growth of an Indian Mercantile Marine by a system of bounties, subsidies and such other measures as have been adopted in Japan ;

(*v*) for the acquisition of training ships by gift from the Imperial Government or otherwise ; and

(*vi*) for the construction of the necessary dockyards and Engineering workshops in one or more ports."

The Government of India on the 3rd February 1923 appointed the following Committee to consider what measures could usefully be taken to further the objects of the above resolution :—

President.—Captain E. J. Headlam, C.M.G., D.S.O., A.D.C., R.I.M., Director, Royal Indian Marine.

Members.—The Hon'ble Sir Arthur H. Froom, Kt., J.P., Partner, Messrs. Mackinnon, Mackenzie and Company ; the Hon'ble Mr. Lalubhai Samaldas, C.I.E., Board of Directors, Scindia Steam Navigation Company, Limited ; Jadu Nath Roy, Esquire, Bengal National Chamber of Commerce ; Professor Sir John Biles, K.C.I.E., Ll.D., D.Sc., Consulting Naval Architect to the India Office ; Rao Bahadur Tiruvenkata Rangachariar, M.L.A. Mr. J. H. Green of the Department of Revenue and Agriculture, Government of India, was appointed Secretary to the Committee.

It was arranged that the Committee should assemble at Delhi in the first half of February 1923 and should subsequently visit Calcutta, Bombay and possibly Madras, Rangoon and Karachi.

The terms of reference to the Committee were based on the above resolution.

The Secretary to the Committee on the 7th March 1923 forwarded to the Chamber copies of a questionnaire which had been prepared for witnesses giving written evidence before the Committee. Additional copies of the questionnaire were obtained for distribution to each member of the Chamber and members were requested to submit evidence to the Indian Mercantile Marine Committee by answering

some or all of the questions. At the same time the Committee appointed a sub-committee consisting of Messrs. L. S. Hudson, N. Birrell and L. W. H. Young, to advise them in connection with the submission of evidence on behalf of the Chamber.

The Chamber's reply, which was based on the report of the sub-committee, will be printed, together with the questions, in the Appendices to this Report.

Mr. N. Birrell was nominated by the Committee to give oral evidence on behalf of the Chamber before the Mercantile Marine Committee during their stay in Bombay. (*Appendix* **N-3.**)

FEES FOR INSPECTION OF WIRELESS TELEGRAPH INSTALLATIONS ON SHIPS.

The Port Officer, Bombay, forwarded to the Chamber the following extract from a letter from the Government of India Department of Commerce, in regard to a proposal to amend the Indian Merchants' Shipping Act, 1923, in order to take power to levy fees for inspection of wireless telegraph installations on ships and enquired whether in the opinion of the Chamber there was any objection to legislation in the lines indicated :—

1. "As the local Government is aware, a Wireless Telegraph Inspector has been appointed at Bombay since the 1st January last in order to ensure that the requirements of the Indian Wireless Telegraph (Shipping) Act, 1920, embodied in sections 240—45 of the Indian Merchant Shipping Act, 1923, are complied with.

2. It will be seen from the Fees (Increase) Act, 1923, which was republished in Part I of the Gazette of India, dated 2nd June 1923, that it has been decided in the United Kingdom to charge fees from £1 to £4, for the inspection of a vessel in which the wireless telegraphy installation is found to be defective or which is without its proper complement of certificated wireless operators and watchers. The Government of India are of opinion that a similar practice might well be followed in India, and that the result could most simply be obtained by taking power to charge fees ranging between Rs. 15 and Rs. 60 for the certificate required under section 243 (4) of the Indian Merchant Shipping (Consolidation) Act."

In reply the Committee stated that they understood from the accompaniment to the Port Officer's letter that the fees mentioned, *viz.*, from Rs. 15 to Rs. 60, were to be levied only when a ship was found not to be properly provided with wireless installation, operators or watchers; and accordingly they saw no objection to the proposed amendment. (*Appendix* N-4.)

PROPOSED INDIAN SAILORS' HOME IN BOMBAY.

The Government of Bombay, early in February 1923, asked the Chamber to nominate a representative to serve on a Committee which Government proposed to appoint to draw up a scheme for an Indian Sailors' Home as a memorial to Indian seamen who gave up their lives in the Great War.

The Committee accordingly nominated Mr. L. S. HUDSON of Messrs. Mackinnon, Mackenzie & Co., Bombay, to serve in that capacity. (*Appendix* N-5.)

QUESTION OF GIVING PRATIQUE BY WIRELESS IN THE SUEZ CANAL.

The Government of Bombay in June 1923 forwarded to the Chamber for an expression of opinion a copy of a letter that they had received from the Government of India in regard to the question of introducing into the quarantine methods of the Suez Canal a system of giving pratique by wireless, similar to the system which had been developed in the Panama Canal.

In reply the Committee stated that they understood that the system of giving pratique by wireless in vogue at the Panama Canal applied only to ships that passed straight through the Canal from sea to sea without calling or coaling at any place as they passed through, and they pointed out first that this system would, therefore, not be applicable to a large proportion of the ships using the Suez Canal since very many of them coaled at Port Said, and second that the passengers of such steamers would object to being banned from going ashore.

The Committee stated, therefore, that while they considered that a large proportion of the steamers would not benefit by a system of wireless pratique at the Suez Canal (though an increase of oil burning might affect this question), they were of opinion that it would be useful to have such a facility available although, as a matter of fact, a steamer that took advantage of the system would not be likely to gain much, if any, time in entering the canal, and the passage through it would not be affected. (*Appendix* **O-1.**)

INTERNATIONAL SANITARY CONVENTION, 1912.

PART I.

(See Report, 1922, Vol. I, page 84.)

The Government of Bombay, in June 1923, forwarded to the Chamber for an expression of opinion a copy of a letter that they had received from the Government of India in regard to the revision of Part I of the International Sanitary Convention of 1912 (Parts II and III of the Convention were referred to the Chamber in 1922, see page 84 of the Chamber's Report for 1922).

The Government of India in their letter particularly drew attention to Article 12 (3) which reads :—

> "The competent authority shall take effectual measures in the case of plague to prevent rats gaining access to ships."

The Government of India stated that the wording of this Article was perhaps not altogether happy but they understood that this provision would be satisfied by a constant and steady campaign against the existence of rats within the dock area. The Government of India added that it was chiefly in regard to Article 23 that commercial opinion was invited, *viz.*, the advisability and feasibility of insisting that all ships, except those employed in the coastwise service, should be periodically deratised at least once in six months.

The Government of India stated that when this section was under consideration by the Technical Committee the representative of the Government of India urged that the deratisation of ships should invariably be carried out at a port not infected with plague. He failed, however, to gain

approval for that suggestion. The practical point lying behind that proposal was that it was extremely difficult to ensure that no rat gained access to a ship whilst the vessel was being loaded. Consequently, if a port was plague infected, it was extremely difficult to ensure in practice that, a ship which had been deratised should not again become infected during loading. The Government of India added that in view of the failure to get this amendment accepted in the Technical Committee it might prove difficult to obtain its acceptance in full Conference. The difficulty would be increased if any colour were given to the suspicion that India —a country in which it was well-known that plague was notoriously endemic—was endeavouring to avoid an obligation to undertake deratisation of ships. The Government of India stated, therefore, that if shipping and commercial interests desired to put forward any proposed modification of this Article, it was most advisable to show clearly that their recommendations were based on facts and sound practical considerations and not on any desire that Indian ports should be less strict in the sanitary precautions they took than those of other countries in the world. It was possible that this section might give rise to considerable discussion, since, as it was worded at the moment, it would make it compulsory for every ship, cargo boat or liner, to be deratised every six months whether or not it had rats on board. This would appear to be a somewhat rigorous condition to apply to certain passenger routes. If this presumption were correct, this section would receive careful scrutiny, and if India could put forward any suggested amendments which would be more suited to her conditions and convenient to shipping and trade and commerce as a whole, they would doubtless receive careful consideration. The Government of India pointed out that it should be borne in mind that the practical object

aimed at by Article 23 was not the fumigation of ships, but the obtaining of rat free ships, so as to prevent the dissemination of infection.

In reply the Committee stated that as regards Article 12 (3) of Part I, Chapter I, Section 3, they were of opinion that the precautions which had already been taken in Bombay were as effectual as could be devised.

With regard to Article 23, Chapter II, Section 3, on which the Government of India especially invited commercial opinion the Committee stated that in their opinion when the Government of India considered the advisability and feasibility of insisting that all ships, except those employed in the coastwise service, should be periodically deratised at least once in six months they should at the same time bear in mind the cost of about Rs. 600—700 and the delay of about 24 hours that would be entailed each time a ship was deratised; but the Committee added that should it be considered essential in the interests of health that ships should be so deratised, they did not wish to raise any objection, although they thought that under no system would it be possible to obtain the end sought after, *viz.*, absolutely ratless ships.

At a later date the following letter and its accompaniment from the Chamber of Shipping in the United Kingdom which is of interest in this connection was received from a member and circulated among the shipping members of the Chamber :—

> " The Chamber has for some time been in communication with the Ministry of Health with a view to obtaining amendments in the International Sanitary Convention of 1912—modified in 1921—imposing six-monthly deratisation of vessels, and submitted

to the Ministry a draft Clause (printed below) for their consideration in substitution of the clause imposing these six monthly deratisations.

"The Convention, which has been ratified by most of the maritime countries, provides that in the case of plague healthy ships shall be admitted to free pratique immediately, with the reservation that the Sanitary Authority may prescribe, *inter alia*, the destruction of rats on board "in exceptional cases;" that the rates of charges for measures taken to secure the destruction of rats and insects on board ship must be in accordance with a tariff made up beforehand, and so drawn up that the State and the Sanitary Authority '*shall on the whole derive no profit from its application.*' Further, that when deratisation has been effected the Sanitary Authority shall deliver to the Captain, Owner or Agent a certificate stating the date of the operation, port where it was carried out, and the method employed. On those three points, therefore, the Convention is satisfactory.

"Cases are constantly occurring—notably in Spain and Italy—where the Sanitary Authorities are putting owners to serious expense for unnecessary fumigations at exorbitant charges without any adequate grounds, or based merely on plague, etc. One cannot avoid the suspicion that in certain cases the authorities are not unmindful of the financial advantage to be derived therefrom.

"It is suggested therefore that members should see that they obtain from the Sanitary Authorities the certificate mentioned above, and in order that the Cham-

ber may have some idea as to the nature and cost of the fumigations imposed I should be glad if you could as a regular practice forward a copy of such Sanitary Certificates as you obtain them, together with information in regard to those cases where the imposition and cost are considered by you to have been unreasonable. It is thought that such information should strengthen the hands of the Chamber in further negotiations with the Ministry of Health."

The Draft Clause in Question.

"Where any vessel within the jurisdiction of a Port Sanitary Authority has not been fumigated for 18 months and the Authority has reasonable grounds to suspect that the number of rats on board such vessel exceeds that which can be dealt with by the ordinary methods employed by the Master or Owners of such vessel, they may, after due notice, inspect the vessel for the purpose of determining the extent to which rats are present. If their suspicion in this respect and as defined above is confirmed by such inspection they may require the vessel to be fumigated by any one of the specified methods prescribed by this Convention as interchangeable, due regard being paid to the character of the vessel and the nature of the cargo on board in the choice of method.

Provided that in the event of the fumigation resulting in the destruction of rats to a less extent than one rat for every 5-sh. (or equivalent sum in the currency of the country where the fumigation is carried out) of the cost of such fumigation, such cost shall be recoverable by the Owners of the vessel.

The following methods of fumigation are hereby agreed and shall be accepted by the signatories of this Convention as interchangeable and upon proof that a vessel has been fumigated by any one of these methods no further or other fumigation shall be required. For purposes of such proof it shall be sufficient to produce a certificate given by any Port Sanitary Authority of any country signatory to the Convention."

(*Appendix* O-2.)

"RECEIVED FOR SHIPMENT." BILLS OF LADING.

(*See Report*, 1922, *Vol. I*, *p.* 236).

A member of the Chamber, in February 1923, forwarded to the Committee a copy of a legal opinion written by a well-known authority on the subject of the requirements of British, American and Japanese laws in connection with the technical forms of bills of lading. As the opinion was of interest and importance to members, a copy was circulated to members and is reproduced here in full:—

OPINION.

"In accordance with the request of the parties concerned, and after having the advantage of being present at an informal conference between representatives of some of the leading banks and shipping companies, I have carefully considered the value of certain documents marked "Bill of Lading" which have lately come into use in the port at Yokohama and my firm opinion is that they cannot be safely recognised and accepted as true bills of lading in the techincal sense of either the Anglo-American or Japanese laws.

The expressions—"Received for shipment"—"shipped or delivered for shipment"—"Received.....for shipment, in or upon the S.S. '.....'"—"Received from..... to be transported by.....on board the S.S. '.....'"—etc., are legally unsatisfactory and do not definitely evidence *actual shipment* on board the vessel named in the instrument.

A bill of lading is a receipt for goods *shipped on board a ship* signed by the person who contracts to carry them or his agent, and stating the terms on which the goods were *delivered to and received by the ship.*

The construction of bills of lading is governed by the law by which it appears from all circumstances that the parties intended to be bound. It may be determined:—

(*a*) By the express agreement of the parties;

(*b*) In the absence of clear evidence of intention by the presumption that the parties intended to be governed by the law of the place where the contract was made;

(c) By the ship's flag if the circumstances seem to indicate such intention.

The goods ought to be on board before the bill is signed, for no principle is better settled by the lex mercatoria than that the master of the ship has no right to sign bills of lading until they have been actually put on board of the ship. This doctrine is so stoutly maintained that in some American jurisdiction it is provided by statute that bills of lading shall not be issued unless the goods specified therein have been actually received on board. The master or broker cannot bind the owner or principal by signing bills of lading for goods that were never shipped at all, and this is so, though the goods were brought alongside the ship and mate's receipts given for them.

Japanese law provides (Commercial Code 620) that the master must not issue bills of lading *until after the goods are actually shipped;* therefore a bill of lading issued in contravention of this provision is, in substance, an illegal instrument and to call an instrument a "bill of lading" when issued prior to the actual shipment of the goods on board the vessel obviously is incorrect inasmuch as the very purpose of a bill of lading is to serve as evidence of actual shipment on the ship specified in the document. The Japanese law is particularly insistent on this point.

It is most important that the terms of the generally recognised form of bills of lading should be strictly adhered to, because true bills of lading making goods deliverable " to order " are negotiable instruments by the custom of merchants, the endorsement and delivery of which may affect the property in the goods shipped. If the instrument does not positively state that certain goods *have been received on board* a specified vessel, it lacks one of the elements of certainty which is essential if the document is to be regarded by third parties as conclusive evidence of actual shipment and as embodying the very goods themselves.

A holder of the bill of lading made out in the form submitted to me might, by notice, become the *assignee* of all the rights under the instrument possessed by the original owner, but instead of having a negotiable interest, it is quite possible he might only acquire a right to prosecute a lawsuit under certain circumstances.

When goods are literally "shipped" on board a vessel and that vessel actually sails, there is a high degree of certainty that she will perform her voyage within approximately schedule time, and shippers and consignees must necessarily be content to accept the slight risk of delay caused by unforeseen difficulties a rising *en route*. But a mere promise "to ship" to a certain boat is in its very nature an entirely different thing to actual shipment, because the shipowner may not, with the best of intentions, be able to fulfil his promise. For instance, if owing to lack of space, or some oversight, part of the cargo was shut out, the *B/L issued would not embody the goods* and could not be promptly honoured by the specified ship at the port of discharge. In other words an element of greater uncertainty is imported into the transaction when there is only a conditional promise given to ship on a certain steamer than when the *B/L* distinctly states affirmatively that the cargo has *actually been received on* board a definitely named boat on a fixed date.

So far as the Exchange Banks are concerned it is legally a matter of indifference to them—as third parties—whether the goods have been actually shipped *or not so long as the bills of lading are regular on their face* they are under no duty or obligation to probe into the details of the transaction or the hidden weakness of the situation, and if the bills of lading are in proper form and duly signed by the master or other person in authority, the banks are fully protected, and their clients have no legal ground for refusing acceptances on the plea that the shipping documents are irregular. The law on this subject is quite clear. Bills of lading in the hands of a consignee or endorsee for valuable consideration, representing goods to have been shipped on board a vessel, *is conclusive evidence of such shipment as against the master or other persons signing the same*, notwithstanding that such goods or some part thereof may not have been so shipped, unless such holder of the bill of lading shall have had actual notice at the time of receiving the same that the goods had not been in fact laden on board.

The mere fact that an instrument is labelled with a descriptive name does not necessarily alter its actual substance, and if the form and wording of the receipts and contracts now issued by the shipping companies fail to conform to the technical requirements of law, simply printing the words "Bill of Lading" on the paper will not change the inherent nature of the document.

The problem which has arisen is not one which reflects upon or casts into question or impugns the undoubted good faith, integrity or credit of the shipping companies concerned, but one which must be calmly considered purely from a technical legal standpoint.

The only tangible security the banks possess in exchange transactions where credits demand that shipping documents be attached to drafts are the bills of lading and if these are not in perfect form, the drawees are amply justified in refusing acceptance and repudiating their contracts. It is true that in a majority of cases the drawees do accept without demur, but there is always the overhanging and threatening risk that a draft may be refused on the ground of some informality in the bill of lading, and as this might lead to great loss and trouble, the banks naturally wish to eliminate such an element of uncertainty from their dealings.

Naturally the shipping companies concerned would eventually deliver the cargo, but the banks might lose large sums of money over realising the goods, etc., and they would have no recourse whatever either against the shipping company or the drawee of the bill—in respect to the damage caused to their interests.

Of course they might be able to fall back on the drawers of the bills, but this would seriously embarrass the merchants and their refusal to negotiate drafts unless accompanied by properly worded bills of lading must also be viewed as a wise measure of protection calculated to safeguard the interests of exporters against such unpleasantness and danger.

I may add that I have considered whether some judicious modification of the present wording of the bills of lading could be effected on the basis of mutual compromise, but have been forced to the conclusion that the idea is impracticable in view of the legal position and its formal requirements."

In August 1923, the Associated Chambers of Commerce of India and Ceylon forwarded to the Chamber a copy of a letter they had received from the Government of India in which the latter enquired whether "Received for Shipment" Bills of Lading were used to any extent in the Indian import and export trade or at all.

In reply the Committee informed the Associated Chambers that they had never known "Received for Shipment"

Bills of Lading to be used in the export trade from Bombay. But as regards the Bombay import trade various lines occasionally used Bills of Lading containing clauses such as the following :—

(1) "Shipped or delivered for shipment in apparent good order and condition by....in or upon s.s....."

(2) "Shipped or delivered for shipment in apparent good order and condition" with a footnote "since shipped."

(3) "Received in apparent good order and condition from..... to be transported per s.s....." (*Appenpix* **P-1.**)

BILLS OF LADING IN RESPECT OF CARGO FOR FRENCH PORTS.

Early in April 1923 a member brought to the notice of the Committee the fact that they, amongst other shippers, had been advised by the various shipping companies in Bombay that carried cargo to French ports that it would be necessary for them in future to sign their name on the face of Bills of Lading in the opposite corner to the signature of the Captain or Agents as an acceptation of the clauses and conditions contained in the Bills of Lading. They had been further informed that this signature was required by the French Commercial Code.

The member contended that a signature of this nature might easily be construed as making the Bill of Lading negotiable inasmuch as a signature of any sort across a Bill of Lading by the shipper was in general use for purposes of negotiating the Bill of Lading. They had therefore proposed to the shipping companies, after consulting their solicitors, to sign their name in the required place under the following formula, *viz.* :—

"Our signature below is solely to evidence, in accordance with French Law, our acceptance of the terms of this Bill of Lading."

They contended that a signature of this nature contained nothing contentious, was fully in accordance with the French Law, protected the shippers and should therefore be acceptable to the shipping companies. The member added that all the shipping companies except one had accepted their signature in this form.

As the principle involved was one that affected all shippers the member asked for the opinion of the Committee :—

(*a*) as to whether their contention was right regarding the possibility of their signature on the face of a Bill of Lading rendering the document negotiable ; and,

(*b*) if the answer was in the affirmative, whether or not their signature, as thus qualified, was in any way contentious and whether an effort should not be made through the medium of the Chamber to introduce a uniform practice as regards French Bills of Lading throughout India.

From enquiries that the Committee made it appeared that the Article of the French Commercial Code requiring Bills of Lading to be signed by the shipper was of long standing but had been allowed to remain in abeyance. Owing to a recent decision in a French Court, however, whereby the Court held that in the future the Article must be strictly observed. the agents of all shipping companies had been instructed to see that the French Law was complied with. As the principle involved was one of wide application the Committee addressed the London Chamber of Commerce in the matter and enquired what was the practice in the above connection in regard to Bills of Lading relating to goods exported from the British Isles to France.

Subsequently, however, the Committee of this Chamber were informed by one of the leading shipping agents in Bombay that their Home Office had told them that according to French Law there was no objection to the shipper's signature appearing under a qualification or formula such as that cited above, and consequently the matter was allowed to drop. (*Appendix* **P-2.**)

LANDING OF CARGO BY NIGHT IN THE BOMBAY DOCKS.

(*See Report*, 1922, *Vol. I, p.* 257.)

As may be seen from the Chamber's Report for 1922, the Committee urged the Port Trust to delete Dock By-law No. 79 and accept full responsibility for all cargo whether landed by day or by night; and secondly, to improve the system of tallying cargo and passing remarks thereon. The same report will show that as regards the tallying of cargo, the Port Trust while admitting that mistakes and omissions undoubtedly did occur stated that particular attention had recently been given to close supervision and the raising of the standard of clerks employed and that as regards the remarking on cargo they were quite prepared to try the system suggested by the Chamber whereby the tally clerks would themselves make the remarks at the time of tallying, though they doubted whether the result would be satisfactory; also that, with regard to the question of the liability of the Port Trust for goods landed by night, shipowners would have to pay an increased rate on account of improved lighting and an increased staff if the Port Trust accepted the same responsibility for goods landed by night as for those landed by day.

In the first instance the whole question was referred by the Committee of the Chamber to a representative Sub-Committee for consideration and report and later a small Sub-Committee, consisting of Mr. F. Nelson, M.L.C., Mr. N. Birrell and Mr. J. R. Abercrombie, was appointed to meet and discuss the matter with the Port Trust Authorities.

The Sub-Committee met the Chairman of the Port Trust Board, Mr. P. R. Cadell, C.S.I., C.I.E., I.C.S., Mr. A. F. Pinsent, the Docks Manager, and Mr. C. N. Rich, the Deputy Docks Manager, on Thursday, the 8th of February 1923, and after considerable discussion the Port Trust representatives agreed to forward for the consideration of the Chamber the conditions under which they would be prepared to recommend to the Board of Trustees a proposal for the deletion or modification of By-law No. 79.

In regard to the question of remarking on cargo the Chairman of the Port Trust gave the Sub-Committee an assurance that as the Trustees were able gradually to secure an efficient and adequate staff they would take steps to ensure that an improvement would take place in the accuracy of the remarks passed on cargo, both generally and in particular, by entering the remarks with reference to the numbers as well as to the marks of the packages so far as might be practicable. (*Appendix* **Q-1.**)

PORT TRUST RESPONSIBILITY FOR LOSSES TO CARGO CAUSED BY BURGLARY.

(*See Reports* 1920, *Vol. I, page* 179 ; 1921, *Vol. I, page* 167.)

A member in July 1923 brought to the notice of the Committee an instance of theft at the docks. A case of piece-goods was landed from a steamer, taken over by the Port Trust and stored in a shed in Victoria Dock. On opening

the shed the following morning the Shed Manager found the case broken open and a number of pieces missing.

The Dock Manager repudiated liability on the ground that the shed had been broken into during the night and that consequently the Port Trust was not responsible. The member added that the steamship agents also repudiated liability as the case had been landed and put into the shed in sound condition, and the member enquired whether in the opinion of the Chamber the Port Trust could be held responsible for the theft.

After making enquiries in the matter the Committee replied that the position, as they understood it, was as follows :—

The Calcutta Port Trust Act contained a clause definitely stating that the responsibility of the Port Trust in respect of goods stored on their premises was that of a bailee as defined in the Contracts Act, 1872. The Bombay Port Trust Act did not contain a clause to that effect but the Port Trust had been advised by their solicitors that the nature of their responsibility was that of a bailee and further that in cases such as the one under consideration their responsibility was defined in Sections 151 and 152 of the Contracts Act, which read as follows :—

> " 151. In all cases of bailment the bailee is bound to take as much care of the goods bailed to him as a man of ordinary prudence would, under similar circumstances, take of his own goods of the same bulk, quality and value as the goods bailed."
>
> " 152. The bailee, in the absence of any special contract, is not responsible for the loss, destruction or deterioration of the thing bailed, if he has taken the amount of care of it described in Section 151."

The Port Trust claimed that they took the precautions enjoined in Section 151 and that the theft in question, having taken place by night, and thus being a case of house-breaking, was not due to any carelessness on their part and that therefore under Section 152 they were absolved from responsibility for the loss.

The Committee added that they were in sympathy with the member's contention that the Port Trust should accept responsibility for the loss, but the theft was not an isolated one, the Port Trust had invariably repudiated responsibility for such thefts, and no amount of pressure that the Chamber could bring to bear would alter their standpoint; and under the circumstances the Committee considered that the only way by which the member could obtain redress would be to take the matter to court as a test case. The Committee thought, however, that they would be well advised to consult their solicitors before thus entering on what might prove to be an expensive lawsuit.

The Committee at the same time made enquiries as to the extent of the responsibility accepted by the Port of London Authority and the Mersey Docks and Harbour Board, in respect of goods stored on their premises, with particular reference to burglarious thefts. The Port of London Authority replied that they would not have accepted any liability in the instance in question as they had always contended that whilst goods are in store awaiting delivery or shipment every reasonable precaution is taken by the provision of police protection, etc., to prevent pilferage or burglary. They informed the Chamber that the following clause was printed on all bills and landing accounts of the Port of London Authority and had been considered sufficient notice

to the public to protect the Port Authority against claims for loss of merchandise through burglary :—

> "The Port Authority will take all reasonable measures to protect goods warehoused or deposited with them against loss or damage but they do not in any case accept liability for any loss or damage arising otherwise than through their negligence."

It appears therefore that the Port of London Authority and the Bombay Port Trust accept and repudiate responsibility on similar grounds. Information regarding the Mersey Docks and Harbour Board has not yet been received. (*Appendix* Q-2.)

PORT TRUST RESPONSIBILITY FOR DAMAGE TO CARGO CAUSED BY RAIN FLOODS.

In October 1923 a member drew the attention of the Committee to the fact that the Port Trust had declined to accept liability for damage by the recent rain floods to cargo lying in the docks sheds. The member contended that as floods were not uncommon in Bombay during the monsoon months the damage could hardly be considered as arising from an unforeseen circumstance and that as practically all import cargo was entrusted to the warehousing care of the Port Trust the public had a right to expect to be protected from losses on that account.

After making enquiries the Committee replied on the same lines as they had done in the former instance (see previous item) where the cause of loss was burglary, pointing out in this case that the floods in question were unprecedently heavy. (*Appendix* Q-3.)

PORT TRUST LABOUR STRIKE.

A strike of dock labourers took place during the month of April and in reply to enquiries received from members, the Committee after a reference to the Bombay Port Trust stated that the strike must be considered to have commenced at 8 a.m. on the 26th April 1923 when the bag carrying group of labourers refused to work. On the morning of the 27th April, practically no Port Trust employed docks labour resumed work. In the evening of the 27th, *i.e.*, for night work, there was partial resumption, and at 8 a.m. on the 28th April all labour returned to work.

PORT DUES ON VESSELS CHARTERED BY GOVERNMENT.

(*See Reports*, 1920, *Vol. I, p.* 171 ; 1922, *Vol. I, p.* 244.)

As was stated in the Chamber's Report for 1922, the Associated Chambers of Commerce in reply to a letter from the Government of India received in May of that year affirmed that while Government's proposals in regard to the levy of port dues on Government vessels at first sight appeared attractive enough, closer investigation had shown that they would, if given effect to, be less favourable to some ports, particularly to Calcutta and Rangoon, than the existing procedure, and furthermore they had aroused strong opposition in Bombay. The Association had accordingly requested that they might be advised of the extent to which the Government of India proposed to revise their conclusions.

In May 1923, the Associated Chambers of Commerce forwarded to the Chamber a copy of a further letter they had received from the Government of India giving cover to a copy of a letter to maritime local Governments. In this letter the Government of India stated that they considered the

best course to adopt would be for Port Trusts to levy charges on Government vessels on the following principles :—

(*a*) *Vessels of war.*—All port charges whether for 'general facilities' or for 'special services' except (*i*) port dues, (*ii*) mooring fees, and (*iii*) wharfage charges.

(*b*) *Royal Indian Marine Vessels when employed otherwise than solely for Government transport.*—All port charges except port dues.

(*c*) *Vessels employed solely as Government transport.*—All port charges, except (*i*) port dues and (*ii*) wharfage charges for troops, their furniture, baggage, horses, animals, and the like.

The Committee in the first instance consulted the Bombay Port Trust who forwarded for the information of the Chamber a copy of the reply they had sent to the Government of Bombay in which they stated that they were agreeable to the proposals of the Government of India as set out above, subject to the following provisos :—

(*a*) "Vessels of war" should be understood to mean all vessels entitled to fly the white ensign and including, in war time, mine sweepers and patrol vessels.

(*i*) It was agreed that such vessels should be exempted from port dues.

(*ii*) There were no mooring fees in this Port.

(*iii*) Should a vessel of war convey stores or materials other than for its own consumption, such stores or materials, if discharged in Dock, would be liable to Dock wharfage. The following amplified definition was therefore suggested :—

"Wharfage charges on stores and equipment required for the vessel's own consumption."

(*c*) (*ii*) should, it was suggested, be amplified on the following lines :—

> "Wharfage charges for troops, their horses (other than remounts), baggage, carriages and other effects forming part of the scheduled equipment of the unit to which such troops belong."

The Trustees, however, desired to make it clear that if it were the intention of Government that the term "wharfage charges for troops" was to include the capitation charge of Rs. 2 per head then levied in this Port on troops landing and embarking, the abolition of this charge had only been agreed to by the Trustees on the understanding that Government would be prepared to sanction an amendment to the Docks Scale of Rates so as to enable the Trustees to levy a special charge for the temporary occupation or reservation of Dock transit sheds for trooping purposes, such charge to be based on the net revenue that would be earned on an equivalent shed area if occupied for commercial purposes. This point, it was stated, was dealt with in the Port Trust Secretary's letter to the Government of Bombay of 4th October 1922 and in the preamble to Government Order, Marine Department, No. 2036, dated 10th December 1920, recording the report of the Committee appointed by Government to consider the question of capitation charges levied in Bombay and Karachi. The Committee in question noted their opinion on this point as follows :—

> "It will be seen that the Bombay Port Trust's assent to the proposal to abolish the capitation rate is qualified by the stipulation that Government will sanction an amendment to the Docks Scale of Rates

to enable a charge to be levied for the temporary occupation of transit sheds. We do not think any objection will be made to this as it will fall within the terms of our proposals."

The Government of India had not communicated their decision on this question but as the point arose in connection with the present reference the Trustees desired to be informed of the decision of Government before they could accept the general proposal that troops should be exempted from wharfage charges. The Trustees added that they did not wish to delay settlement of the main question by attempting to formulate at this stage the precise charge to be levied for shed accommodation used or reserved for trooping purposes, and that they would submit detailed proposals when Government communicated their decision on the main question.

The Committee in replying to the Associated Chambers forwarded a copy of the above letter from the Bombay Port Trust to the Government of Bombay and stated that they concurred with the opinions expressed therein. (*Appendix* **Q-4.**)

MATES' RECEIPTS FOR RAIL-BORNE CARGO.

A member in June 1923 addressed the Chamber and pointed out that the Bombay Port Trust were willing to issue to their representatives mates' receipts prior to the payment of dock charges provided that they deposited with the Port Trust a fixed sum of Rs. 5,000 on which no interest would be paid. They further stated that in their opinion interest should be allowed on the deposit since the Port Trust would have free use of the money in perpetuity and they asked the Chamber to take the matter up with the Trustees of the Port of Bombay.

After consulting the Port Trust as to the reasons why it had been decided that interest should not be paid on the deposits, the Committee in replying to the member informed them that the deposit carried with it special facilities and that they were under no obligation to maintain the deposit. The Committee added that the Port Trust were obliged under the Port Trust Act to bank with the Imperial Bank of India and hence they did not receive any interest on their bank deposits, and in these circumstances they considered that the Port Trust could not logically be urged to pay interest on the deposit in question. (*Appendix* **Q-5.**)

THE BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the monsoon was established in Malabar on the 11th June 1923 and at Bombay on the 12th idem.

WEATHER WORKING DAYS.

The following days during the monsoon months of 1923 were declared by the Committee of the Chamber to be half or non-weather working days, for steamers in the Docks :—

Tuesday, 12th June	Half Weather Working Day.
Wednesday, 13th June	,, ,, ,, ,,
Monday, 2nd July	Non-Weather Working Day.
Tuesday, 3rd July	Half Weather Working Day.
Monday, 9th July	,, ,, ,, ,,
Friday, 13th July	,, ,, ,, ,,
Saturday, 21st July	,, ,, ,, ,,
Tuesday, 24th July	,, ,, ,, ,,
Wednesday, 8th August	,, ,, ,, ,,
Friday, 10th August	,, ,, ,, ,,
Wednesday, 12th September	,, ,, ,, ,,
Thursday, 20th September	,, ,, ,, ,,

CARTING CHARGES IN BOMBAY.

A member of the Chamber enquired whether the Chamber had at any time endeavoured to standardise the carting charges in Bombay particularly from Alexandra, Prince's and Victoria Docks, to godown areas off Frere Road, Mazagon, and to the mills. They understood that in Calcutta definite charges were fixed for cartage between certain districts but they were not certain whether these charges were arranged by the Municipality or not. They stated that it would be of great advantage to them and other importers if something of the sort could be arranged and enquired whether the Chamber would raise the question.

In reply the Committee stated that they agreed that it would be advantageous to importers and others who hired carts and wagons if the cartage charges in Bombay could be standardised. The Committee however regretted that they did not see their way to proceed with the suggestion at that juncture. They added that the proposal would be borne in mind and that if the Committee found a practical way of taking it up they would communicate with the member so as to obtain their advice and co-operation. (*Appendix* **R-1.**)

PROPOSED RESTRICTION OF HAND AND BULLOCK CART TRAFFIC ON HORNBY ROAD.

In August 1923, the Commissioner of Police, Bombay, published the following draft of a notification which it was proposed to issue under Section 22(1) (*b*) of the City of Bombay Police Act, IV of 1902, for the information of the persons likely to be affected thereby, and requested that any person,

having any objection or suggestion to offer, might communicate the same to the Commissioner :—

In exercise of the powers conferred by Section 22 (1) (*b*) of the City of Bombay Police Act, IV of 1902, the Commissioner of Police, Bombay, is pleased further to amend the rules made under Section 22 (1) (*b*) of the Bombay City Police Act, IV of 1902, and published at page 467 of Part I of the "Bombay Government Gazette" of 26th March, 1903, as follows, namely :—

The following new rules shall be inserted after rule 2 :—

2-A. The use of the Wodehouse, Esplanade and Hornby Roads of the Fort area is entirely forbidden to bullock carts, but bullock carts shall be allowed to use Cruickshank Road from Dhobi Talao, and Hornby Road from Crawford Market up to Victoria Terminus.

'Hornby Road south of Victoria Terminus, while forbidden to bullock carts, may be crossed by such carts in order to deliver goods in the streets behind Hornby Road, between the hours of 12 noon and 4 p.m.

"2-B. Hand carts shall be permitted to use Hornby Road and Cruickshank Road from Crawford Market and Dhobi Talao up to Victoria Terminus, but they shall not be allowed on any of the main roads south of Victoria Terminus."

The Committee received a few protests from members of the Chamber who were of opinion that the adoption of the proposed restrictions would involve a serious interference with their business.

After careful consideration of the objections to the proposals the Committee addressed the Commissioner of Police in the matter, and stated that they were of opinion that the objections were well founded, more particularly with regard to hand carts, for the Committee considered that the hand cart traffic was essential to the business of the city. The

Committee, in conclusion, expressed a hope that the views of the members of the Chamber who had addressed the Commissioner in the matter would be given due consideration before any regulations were issued in this connection.

Subsequently the Commissioner issued the following amended draft Notification :—

* * * *

The following new rules shall be inserted after rule 2 :—

"2-A. The use of Wodehouse, Esplanade and Hornby Roads of the area is entirely forbidden to bullock carts, but bullock carts shall be allowed to use Cruickshank Road from Dhobi Talao, and Hornby Road from Crawford Market up to Victoria Terminus.

Hornby Road south of Victoria Terminus and Esplanade Road south of Flora Fountain, while forbidden to bullock carts, may be crossed by such carts at the following points :—

(1) Bhattia Bagh.

(2) Outram Road—Gunbow Street or *vice versa*.

(3) Fuller Road—Rampart Row or *vice versa*.

2-B. Hand carts shall be permitted to use Hornby Road and Cruickshank Road from Crawford Market and Dhobi Talao up to Victoria Terminus, but they shall not be allowed on Hornby Road south of Victoria Terminus and Esplanade Road south of Flora Fountain."

After consulting members interested the Committee again addressed the Commissioner of Police and pointed out that the objections raised by members appeared to relate mainly to the restrictions proposed to be placed on the hand cart traffic and it seemed apparent that the only approach to many business houses and banks situated on the Hornby and Esplanade Roads within the prohibited area and in the case of bullock carts, midway between the crossing points, was by the roads in question and consequently that the firms

concerned would undoubtedly be put to a considerable amount of inconvenience and financial loss if the Commissioner's proposals were adopted as, in effect, they would be virtually isolated. And the Bombay Electric Supply and Tramways Co., Ltd., the Bombay Gas Co., Ltd., and the Municipality would be equally seriously impeded in the execution of their work in connection with repairs, etc.

The Committee accordingly requested the Commissioner to accord their representation the same sympathetic consideration as he had done in the case of their letter to him regarding the original notification, and they were subsequently informed that the proposal had been dropped. (*Appendix* **R-2.**)

PROPOSED TERMINAL TAX IN BOMBAY.

(*See Reports*, 1903, *pp.* 155, 683, 889 ; 1921, *Vol. I, page* 176.)

As will be seen from the Chamber's Report for 1921, the Bombay Municipality asked for the Chamber's views on a proposal to substitute a non-refundable duty equivalent to a light terminal tax in place of the existing Town Duty and as a result of an interview which the then Chairman of the Chamber had with the Municipal Commissioner it was arranged that the Chamber should be given an opportunity of appearing before the Committee which had been appointed by the Municipal Corporation to consider the proposal.

In the month of December 1922 the Chamber was again approached by the Municipal Commissioner who stated that the Committee appointed by the Municipal Corporation to consider the question had tentatively drawn up a detailed

Schedule of articles which it was proposed to tax and the rates at which the tax should be levied in each case. This schedule was as follows :—

Name of Article.	Taxation.	Per
	Rs. a. p.	
Coal and coke	0 0 6	Bengal Maund.
Fodder	0 0 6	,, ,,
Hides and skins	0 2 0	,, ,,
Gunnies	0 2 0	,, ,,
Oils, all sorts (other than kerosine and petrol)	0 1 0	,, ,,
Oil kerosine	0 8 0	100 gallons.
Petrol	1 0 0	,, ,,
Oil seeds	0 0 3	Bengal Maund.
Wrought iron and steel	0 1 6	,, ,,
Tea	0 7 0	,, ,,
Sugar, molasses and gur	0 0 9	Cwt.
Timber	2½ per cent. value.	
Ghee	0 6 0	Bombay Maund.
	1 2 0	Bengal Maund.
Wines and spirits	0 6 0	Imperial Gallon.
Beer	0 0 6	,, ,,
Nuts and dry fruits	0 1 0	Bengal Maund.
Spices, all sorts	0 0 6	,, ,,
Grain	0 0 3½	,, ,,
Flour	0 0 2	,, ,,
Firewood	0 0 2	,, ,,

The Municipal Commissioner asked for the views of the Chamber on the proposal and also requested that two delegates might be appointed to discuss the details of the schedule with the Committee of the Corporation.

Members of the Chamber were duly requested to communicate to the Secretary their views on the details of the schedule in question.

In replying to the Municipal Commissioner at a later date the Committee informed him that they approved the principle underlying the proposal to substitute a non-refundable terminal tax for the existing system of refundable town duties and that they had nominated the Chairman of the Chamber, Mr. (now Sir) Frank Nelson, M.L.C. and Mr. V. A. Grantham, M.L.C., to discuss the details of the schedule with the Committee of the Corporation. The Committee accordingly requested that the gentlemen named might be afforded a very early opportunity of appearing before the Committee in question in order that the many important suggestions and modifications in the schedule which they had been deputed to urge on behalf of the members of the Chamber might receive the most earnest consideration of the Committee of the Corporation at an early stage in their enquiries.

Subsequently, a deputation consisting of Mr. V. A. Grantham, M.L.C. and Mr. A. B. Morrison met the Corporation Committee on the 9th July 1923. (The Chairman, who was originally appointed, was absent from Bombay at the time).

The report that was submitted to the Committee by the two representatives is printed below as being of general interest :—

"We attended, in order to state the views of the Chamber, a meeting of a Corporation Committee appointed in connection with the proposed substitution of a non-refundable terminal tax in place of the present town duties. The meeting took place at 5-40 p.m. on Monday, the 9th of July. Mr. H. P. Mody, President of the Corporation, presided over the meeting and there were present, besides ourselves, representatives of the Millowners' Association, the Indian Merchants' Chamber and the Grain Merchants' Association, the Municipal Commissioner and about fifteen members of the Corporation Committee.

Mr. S. D. Saklatvala, who represented the Millowners' Association, was the first to state his views. He said that the millowners approved of the proposed tax in principle, as it would be preferable to the existing refundable town duties but that they were strongly opposed to the proposed tax on coal and coke which would impose a very severe burden on the textile industry.

We were then asked to give the views of the Chamber of Commerce. In accordance with the instructions received from the Committee of the Chamber, on the 17th January 1923, we stated that the Chamber approved of the principle underlying the proposal to substitute a non-refundable terminal tax for the system of refundable town duties; the difficulties, cost and abuses connected with the collection of the refund being the chief reasons why the Chamber approved of the proposed substitution. We emphasized, however, that the Chamber approved only of a light terminal tax and one that would not in any way adversely affect the trade of the city and pointed out that a transit tax ought not to be a penalty on transit. We stated, as clearly and as forcibly as we could, that the port benefited by a big through trade and that some of the proposed taxes would probably result in trade being driven from Bombay to other ports, Bombay already being a dear port on account of the high cost of labour; in particular we agreed with the Millowners' Association that the proposed tax of 6 pies per Bengal Maund on coal and coke was excessive. A tax on sources of power, such as coal and coke, would hamper almost all the industries of Bombay to the advantage of other cities, and would tend to divert bunkering coal to other ports. We drew attention to the fact that the duty on coal at Karachi was less than the proposed tax on Bombay coal.

We also opposed the proposed tax on oils. That tax would drive the trade in oil, especially in bunkering oil, away from Bombay. As the demand for bunkering oil is likely to increase, it was, we stated, most important at the present time to encourage, not to hamper, the Bombay trade in that article, and that the duty and wharfage charges on liquid fuel were already very high. Further that liquid fuel was being used largely in mills and on the Railways in place of coal and that if any tax were levied on oil it should be the same as on coal.

With regard to kerosine we mentioned that about 93 per cent. of the Bombay imports passed through the city to go up-country. The oil

companies could not call upon the up-country consumer to pay the increased cost due to the tax, for should they do so, the up-country purchasers would draw their supplies from other ports ; the consequence of the tax would be, therefore, that the price of the small proportion of the kerosine sold in the city would have to be so increased as to recoup to the oil companies the sum total of the tax on all the oil coming into Bombay. The same remarks also applied to petrol.

We also put forward the opinion that the proposed taxes on oil-seeds, iron and steel, and wines were too high and likely to cause loss of trade to the city.

On a more general aspect of the question we said that the Chamber had never been informed :—

(*a*) How much extra revenue is required to be raised by the terminal tax,

(*b*) How much the proposed duties are calculated to produce, and

(*c*) What limits there would be to the powers of the Municipality to tax in this way.

Obviously, we said, these facts must be stated before the taxes could be approved of or else the fiscal policy of the country might be dictated by the Presidency ports.

During the general discussion which followed, these questions were partially answered. Mr. Mody stated that the receipts from the terminal tax would not be allotted for any particular purpose nor was any specific sum required to be raised. It appeared to us that there was a good deal of uncertainty amongst the members of the Municipal Committee present about the latter point, and also that in a few instances the proposed taxes on certain articles had not been carefully considered as the information volunteered by them in that connection indicated that they had little knowledge of the importance of the trade in them. In the end Mr. Mody admitted that the terminal tax would be levied merely to furnish additional revenue for the Corporation and that the more it raised the better pleased they would be.

As to the amount the proposed duties were expected to raise it was difficult to estimate, but we gathered that they hoped to get from forty to fifty lakhs.

The Municipal Commissioner explained that before the taxes could be levied it would be necessary to obtain the consent of the Government of India to the tax on each article. The Government of India would sanction a maximum tax per unit of each article and would give the Government of Bombay power to allow the Corporation to levy taxes up to those maxima, from time to time, at the request of the Corporation. In an attempt to allay criticism of the particular rates proposed, the Commissioner stated that the maximum rates would not necessarily be imposed by the Corporation and that they had been fixed fairly high so that, if required, taxes up to those values could be imposed by sanction of the local Government without troubling the Government of India to pass further legislation. This defence of the proposed rates was greeted with laughter by the Committee, it being quite clear that, once maximum rates had been sanctioned by the Government of India, the Corporation would raise the taxes up to those maxima as soon as they desired additional revenue.

It was essential, we maintained, that the maximum rates should be low enough to cause no risk of up-country trade being diverted to other ports, and we suggested that if it were necessary to raise revenue in this manner then the rates of the tax should be reduced and other articles not included in the present proposals should be taxed. The Commissioner asked us to suggest further articles for taxation. We then suggested that all articles brought into Bombay should be subject to a terminal tax. The Commissioner replied that it would be impracticable to do that since the staff work involved would be too great.

The representative of the Indian Merchants' Chamber appeared to be anxious that no duties should be levied which were likely adversely to affect commerce and in particular the commerce in which his Chamber was interested.

The Grain Merchants' representative spoke in the vernacular and we could not quite make out what his views were but gathered he was particularly anxious to have a tax levied on manganese ore.

After further discussion we were requested to furnish a list of articles for terminal taxation with the rates that the Chamber thought that each article could bear, together with an estimate of the revenue that would be derived therefrom, based on the imports, by rail and sea, of the last two years for which Government statistics are available.

We agreed to prepare such a list and estimate, and we now suggest for the favourable consideration of the Committee that a list of articles and the rates of taxation should be drawn up and that subsequently the Chamber's staff should prepare an estimate of the revenue that is likely to be derived therefrom, and that, finally, it should be submitted for the favourable consideration of the Corporation."

As recommended in the above report, the Committee of the Chamber, with the assistance of a special Sub-Committee, prepared a schedule showing a list of articles, with rates of taxation per unit of each article, which the Committee recommended the Municipality, if a terminal tax yielding approximately 35 to 45 lakhs of rupees a year was to be put into operation in Bombay, to substitute for the schedule already proposed by them. The chief aim the Committee had in view in drawing up the schedule was to spread the burden of the tax evenly and on as many trades as possible and to avoid the taxation of any article to an extent that would divert its importation to another port. The draft schedule was circulated among members for the purpose of ascertaining their views in regard to any additions, deletions or alterations to the draft.

When the final schedule was submitted to the Municipal Commissioner on the 3rd December 1923, the Committee pointed out that it might be necessary for the tax to be revised from year to year; for articles which could bear a terminal tax one year might not be able to do so another.

The Committee added that they had prepared the schedule and had co-operated with the Municipality in the matter on the understanding that additional revenue was necessary for the performance of the duties of the Municipality towards the city and they had until then assumed that the money to be collected from the terminal tax would not be wasted but would

be so spent as to burden the tax-payer as little as possible. The Committee had, however, since been surprised to observe that, according to a resolution recently adopted by them, the Corporation no longer intended to conform to their prescriptive policy of purchasing in the world's cheapest markets.

Accordingly, the Committee emphasized, definitely and clearly, that unless they were assured without any possibility of doubt that the Municipal revenue would be spent economically and in the interests of the general public they would do all that lay within their power to oppose the sanction of the proposed terminal tax by Government, and in that connection the Committee requested the Corporation to communicate with the Chamber at an early date. (*Appendix* **R.3.**)

DISCHARGE OF SEWAGE INTO THE HARBOUR.

(*Report* 1922, *Vol. I, p.* 266.)

As was noted in the Chamber's Report for 1922, page 266, the question of the proposed Municipal scheme for the diversion of the present sewage outfall into the harbour was under discussion by experts engaged by the Municipality, the Drainage Committee of the Municipal Corporation and representatives of the Bombay Port Trust. Subsequently the Municipal expert advisers recommended that the sedimented tank effluent should be discharged into the Kurla creek at a point immediately east from the site of the Antop Hill sewage purification works in the neighbourhood of Mahul Pier.

The Bombay Port Trust, however, severely criticised the proposal and questioned the necessity for the removal of the outfall from the open sea to the enclosed waters of the harbour

and maintained that such necessity should be established by stronger evidence and stronger reasons than had hitherto been produced.

They further averred that the cost of the scheme for the outfall into the open sea and the harbour should be enquired into, together with the cost of the various degrees of the treatment of sewage that would be required for the respective schemes and that no experimental measure should be embarked upon until it was declared by an independent authority to be free from danger to the harbour.

The Chamber's representative on the Municipal Corporation was again requested, when the matter came before the Corporation or the Standing Committee, to place on record the considered opinion of the Committee of the Chamber that the execution of the proposed scheme would involve very serious probabilities of injury to the port and harbour, and that they were not prepared to agree to it until such time as the consensus of expert opinion was to the effect that no undue pollution of the waters of the harbour was likely to result therefrom. He was also asked to keep the Committee informed of any further developments.

Subsequently, the Committee were informed by the representative in question that the Government of Bombay had intimated to the Municipality that in view of the weight of the expert opinion which was hostile to the scheme as it stood for the discharge of sewage into the harbour, they had decided to request the High Commissioner for India to ask the President of the Institute of Civil Engineers to select an expert fully qualified to report upon all aspects of the scheme and therefore capable of adjudicating finally between the conflicting expert opinions

before Government and to advise Government upon them. Government had also requested the Municipality to bear half the expenses necessary to obtain his services. The Municipality had agreed to do so and the Port Trust had agreed to accept liability for the other half of the expenses. (*Appendix* **R-4.**)

THE INDIAN CENTRAL COTTON COMMITTEE.

(*See Reports*, 1920, *Vol. I*, *page* 194; 1921, *Vol. I*, *page* 192.)

The Indian Central Cotton Committee was reconstituted under the Indian Cotton Cess Act XIV of 1923, which received the consent of the Governor-General on the 16th March 1923. This Act provides, *inter alia* :—

(1) For the levy and collection on all cotton produced in India and either exported from any customs port to any port outside British India or consumed in any mill in British India a cess at the rate of two annas per standard bale of four hundred pounds avoirdupois, or in the case of unbaled cotton, of six pies, per hundred pounds avoirdupois; and for the levy of the cess at double the above rates until the expiry of three years from the commencement of the Act.

(2) For the constitution of the Indian Central Cotton Committee, consisting of the following members :—

(*i*) the Agricultural Adviser to the Government of India; (ex-officio President of the Committee);

(*ii*) six persons representing, respectively, the Agricultural Departments of the local Governments

of Madras, Bombay, the United Provinces, the Punjab, the Central Provinces and Burma and nominated respectively by those local Governments;

(*iii*) the Director-General of Commercial Intelligence;

(*iv*) nine persons nominated, respectively, by the East India Cotton Association, the Bombay Millowners' Association, the Bombay Chamber of Commerce, the Indian Merchants' Chamber, Bombay, the Karachi Chamber of Commerce, the Ahmedabad Millowners' Association, the Tuticorin Chamber of Commerce, the Upper India Chamber of Commerce, and the Empire Cotton Growing Corporation;

(*v*) four persons representing the cotton manufacturing or cotton ginning industry, of whom two shall be nominated by the local Government of the Central Provinces and one by each of the local Governments of Madras and the Punjab;

(*vi*) one person nominated by the local Government of Bengal;

(*vii*) one person having knowledge of co-operative banking nominated by the Governor-General in Council;

(*viii*) ten persons representing the cotton growing industry in Madras, Bombay, the United Provinces, the Punjab, and the Central Provinces and Berar, of whom two shall be nominated by each of the local Governments of those Provinces;

(*ix*) three persons nominated, respectively, by the Government of His Exalted Highness the Nizam of the Hyderabad State, by the Durbar of the Baroda State and by the Durbar of the Gwalior State;

(*x*) one person nominated jointly by the Durbars of the Indian States in Rajputana and Central India; and

(*xi*) such additional person as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

The Chamber was called upon during April to appoint its representative and the Committee nominated Mr. V. A. Grantham, M.L.C., who had represented the Chamber on the Indian Central Cotton Committee since its inception in June 1921. It is gratifying to note that Mr. Grantham's previous work on this Committee has led to his appointment as its Vice-President, in which capacity he is also ex-officio Chairman of the Standing Finance Sub-Committee.

The Central Cotton Committee's proposals in regard to the restriction and control of the transport by rail, and the import of cotton into certain areas, have already received the Chamber's support and the Cotton Transport Act received the assent of the Governor-General on the 23rd February 1923. The legislation in question is of a permissive nature enabling local Governments by notification, approved by resolution of the provincial Legislative Council, to protect such cotton growing areas as they may deem necessary. The Act has already been applied by the Bombay Government to the Surat-Navsari, Kumpta-Dharwar, Bijapur and Bagalkot areas.

In addition to the action which the Committee are now enabled to take, with the funds at their disposal, for the improvement of cotton growing and marketing and, in particular, cotton research, they have also provided under their own direct control for technological research on cotton and a special technological laboratory and spinning plant are in the course of erection and will be in the charge of a fully qualified technologist and a competent staff.

REMOVAL OF THE COTTON GREEN.

No account of the Chamber's activities during the year under review would be complete without a reference to the important stage reached in the commercial and industrial development of Bombay by the final realisation of the scheme for the transfer of the cotton trade from Colaba, where it had been located since 1844, to the Mazgaon-Sewri Reclamation.

Originally conceived in 1910 the scheme arose out of the necessity, consequent on the growth of the city, for the provision of additional cotton storage ground and assumed definite form in June 1914 when a Special Committee appointed at the instance of the Chamber and consisting of representatives of the Chamber, Bombay Cotton Trade Association, Ltd., Bombay Millowners' Association, Bombay Cotton Exchange Co., Ltd., Bombay Cotton Muccadums' Association, and Bombay Salvage Corps Association, recorded the opinion that the Cotton Depot at Colaba could not any longer be regarded as adequate for the requirements of the trade because of its restricted area and high insurance charges, and recommended that every advantage should be taken of an offer made by the Port Trustees to lay out a depot at Tank Bunder which would accommodate 6 lakhs, and in case of need probably 8 lakhs, of bales during the next season. The Port

Trustees' offer was conditional upon the receipt of applications for plots for the storage of 4 lakhs of bales and on the 3rd July 1914 the Chamber was advised that the necessary number of applications for storage space at the proposed new Cotton Depot at Mazagaon-Sewri had been received and that the work would be taken in hand forthwith. The war, however, intervened and the construction of the new Depot was not actually begun until 1919. It was completed, at a cost of Rs. 163 lakhs, early in 1923 and in the words of His Excellency the Governor, who performed the opening ceremony on the 23rd March 1923, it provided "a thoroughly up-to-date cotton depot situated within easy reach of the docks and with adequate and up-to-date communication with the long distance terminals and the mill area." It is interesting to note in this connection that the accommodation now provided is much larger than originally planned, the godowns in the new Depot being capable of holding 13 lakhs of bales while the Jaithas can accommodate a further 12 lakhs of bales in the fine weather season.

The booking of cotton to Colaba by rail was subsequently suspended with effect from the 31st October and the ceremony of formally declaring the new Sewri Cotton Green open for business was performed by Seth Narandas Purshotamdas in the new Temporary Trading Hall of the newly constituted East India Cotton Association, Limited, on the 1st November 1923, the Chamber being represented on the occasion by Mr. V. A. Grantham, M.L.C., Vice-Chairman of the Association, and other Members of the Committee. It is understood that the foundations of the new Cotton Exchange which is in the process of erection on the same site were completed early in 1924 and that the new Exchange will be ready for occupation in 1926.

EMPIRE COTTON GROWING CORPORATION.

The Chamber's representative on the Administrative Council of the Empire Cotton Growing Corporation, Mr. Osborne Marshall, forwarded to the Chamber a copy of a Bill which it was intended to introduce in Parliament, to provide for the collection of a contribution by cotton spinners in the United Kingdom to the funds of the Empire Cotton Growing Corporation and for other matters relating to the cotton industry.

The Bill received Royal assent on the 18th of July 1923 and thereafter was known as the Cotton Industry Act, a copy of which is printed in *Appendix* **S-1.**

COTTON MARKETS ON THE BERAR SYSTEM.

(*See Reports*, 1920, *Vol. I, page* 189; 1921, *Vol. I, page* 289.)

The Indian Central Cotton Committee, in April 1923, asked for the advice of the Chamber as to where it would be possible to open new cotton markets on the Berar system. They stated that they understood that the Bombay Government had under consideration a Bombay "District" Cotton Markets Bill to provide for the constitution of open cotton markets in the Bombay Presidency. A similar Bill for Madras had for some time been under consideration by the Madras Provincial Cotton Committee and their recommendations had been supported by the Indian Central Cotton Committee. It was stated that the outstanding advantages of the Berar markets appeared to be :—

(1) That the cultivator was brought in direct touch with substantial buyers;

(2) That proper weighment was provided for, that unauthorised allowances such as prevailed in many other markets were largely stopped, and

(3) That prices were well-known to the sellers.

It was added that the success of the cotton markets must primarily depend on their being opened in places where producers themselves would use them and the Indian Central Cotton Committee felt that different sections of the industry and in particular individual cotton merchants could probably give much valuable advice and information as to where it would be possible to open new cotton markets with a reasonable likelihood of success.

All members of the Chamber interested in the raw cotton trade were accordingly circularised and requested to give any advice or information in the above connection that they might have available, in order that the Committee might be in position fully to represent the opinion of the Chamber and to give as much information as possible in their reply to the Indian Central Cotton Committee. The information received was duly passed on to the Central Cotton Committee. (*Appendix* **S-2.**)

PROTECTED AREAS UNDER THE COTTON TRANSPORT ACT, 1923.

(*Report*, 1922, *Vol. I*, *p.* 278.)

The Bill to provide for the restriction and control of the transport of cotton in certain circumstances, a reference to which was made in the Chamber's Report for 1922, was passed by the Legislative Assembly and the Council of State during the January 1923 session of those bodies.

The Bombay Government, in February 1923, informed the Chamber that they desired to discuss the question of areas to be protected under the Cotton Transport Bill, and the rules to be issued thereunder with local gentlemen representing the cultivators, owners of gins and presses and cotton merchants of the districts concerned, and it had been arranged to call a meeting of the Gujerat representatives on the 16th of March 1923 and the Southern Division men on the 17th idem. Government accordingly asked the Chamber to nominate a representative to attend the meetings in question.

The Committee nominated Mr. V. A. Grantham, M.L.C., to represent the Chamber on the occasion; subsequently Mr. Grantham advised the Committee of the results of the discussion. He stated that, as regards Guzerat, Government's proposal was to protect five areas, *viz.* :—

1. South of the River Narbada, including Ankleshwar and Panoli Stations.

2. South of the River Narbada, Rajpipla State, all stations between Ankleshwar and Nandod.

3. South of the River Narbada, excluding the above two, all stations north of the River Tapti, including Hansot, Kim, Sayan and Utran.

4. South of the River Tapti, all stations southward to the River Purna, *i.e.*, as far as Maroli.

5. South of the River Purna, all stations southward to the River Pardi, *i.e.*, Navsari, Vedcha, Amalsar, Bilimora, Dongri, Bulsar, Gamdevi, Chikli, Rancoover, Karoli, etc.

Mr. Grantham pointed out that instead of the one area between the Rivers Tapti and Narbada, which had been recommended both by the Director of Agriculture and the Indian Central Cotton Committee, three had been substituted by Government and similarly instead of the one area south of the Tapti, two had been substituted.

At the meeting Mr. Grantham supported the original proposal for two areas as opposed to the five areas suggested by Government and pointed out that unless cart traffic could be properly checked it would be much better to have two large areas only. He explained that if Government, under their scheme, failed to check the road transport, the whole Act would be brought into discredit and that he personally would only support the Government proposal on condition that Government were reasonably satisfied that they could adequately control transport by carts.

Mr. Grantham at the same time agreed that the Government proposal was preferable to the original proposal purely from the railway point of view and from the road point of view also if the road traffic could be controlled. As the Minister concerned supported the Government proposal and appeared confident that the local authorities could carry it out, Mr. Grantham finally agreed to it since no restriction of trade was apparently involved and the sub-divisions, provided they were practicable, could only be for the best.

Mr. Grantham reported that Government did not appear very anxious at this stage to protect the Broach area north of the Narbada as the Collector of Broach had stated reasons why he thought such a proposal was impracticable, but the meeting supported his recommendation in that respect,

viz., that it should be protected, and the Minister concerned then said that if the proposal were feasible and the meeting desired it, he would consider the proposal favourably.

As regards the Southern Division three areas were agreed upon by the meeting, *viz.* :—

1. *Bijapur Area.*—Northern Boundary, River Bhima, *i.e.*, Station Tadwal, Southern Boundary, Alimati—north of the Krishna River.

2. *Bagalkote Area.*—Northern Boundary, Krishna River, Station Sitamoni, Southern Boundary, Alur near the Malaprabha River. Eastern Boundary, to both, the Nizam's Dominions.

3. *Hubli, Dharwar, Miraj Area.*—All stations from Wathar in the North to Chalegiri in the South from the sea to the borders of the Bijapur-Bagalkote Area, and from Castlerock to Harlapur.

The last area mentioned was a very large one, but it was not proposed to try to stop road traffic except in so far as cotton and/or waste that might be sent by sea from Bombay to one of the small coast ports such as Malwan or Karwar and thence by road to Hubli, was concerned. The divisions of the Bijapur-Bagalkot area into two was conditional upon the Collector of the District considering it to be practicable.

Mr. Grantham reminded the Committee in conclusion that all these recommendations were dependent on the support of the Native States involved, but added that it appeared probable that their support would be forthcoming. (*Appendix* **S-3.**)

PROPOSED LEGISLATION REGARDING THE LICENSING OF GINS AND PRESSES.

(*See Report* 1920, *Vol. I, page* 188.)

The Government of Bombay, towards the end of December 1922, forwarded to the Chamber for an expression of opinion thereon copies of correspondence that had been received from the Government of India with regard to the question of introducing legislation for the licensing of gins and presses.

The points on which advice was sought by the Government of India may be summarised as under :—

1. Should the idea of all-India legislation for the licensing of gins and presses be abandoned ?

2. If so, should the Government of India proceed to introduce a Bill to provide—

   (*a*) for the adequate marking of bales to enable ownership to be established ;

   (*b*) for the compulsory maintenance of such records in the presses as would be necessary for the above purpose ; and

   (*c*) for the compulsory submission of statistical returns by pressing factories ?

3. If so, should the Bill contain enabling clauses empowering a Local Government—

   (*a*) to introduce a system of licensing gins and presses if it were satisfied that such a measure was necessary, and

(*b*) to frame rules dealing with the following recommendations of the Central Cotton Committee :—

(*i*) that in all new ginning factories it should be provided, if necessary, by legislation, that separate exits and entrances should be made and certain other minimum requirements supplied,

(*ii*) that press houses where cotton was handled on the ground floor should be paved, and

(*iii*) that only certified standard weights prescribed for the tract should be used and that correct scales should be used.

The views of the Committee of the Chamber as expressed in 1920 (*vide* page 188 of Vol. I of the report of 1920), when a reference was made to them on the subject by the Government of Bombay, are summarised below :—

(*a*) They were in agreement with the general principle of licensing ginning and pressing factories.

(*b*) They were of opinion that all-India legislation was necessary and should be undertaken.

(*c*) They approved the suggestion that all such factories should be brought under the Indian Factories Act.

(*d*) They did not comment upon the conditions of licensing except to observe that the difficulty of having too many factories erected in one place, for pool purposes, could be overcome if the licensing authority was empowered to refuse the grant of a license in such circumstances. At the same time they did not consider it necessary to insist on factories working eight weeks in a year as they could not see that any

advantage would be gained by so doing and in any case factories must be kept in order as they were under pool arrangements.

(*e*) They considered that the method of granting and withdrawing licenses suggested by Government was very cumbersome and advocated, in order to save delay, the appointment of a permanent Advisory Committee with right of appeal to the Indian Central Cotton Committee who would form a Sub-Committee in each province to deal with all such appeals.

(*f*) They recommended that action should be taken on complaints received from the Cotton Contracts Board as well as from the ultimate user or exporter.

Since that date, however, the matter had been referred to the Indian Central Cotton Committee who were of the opinion that an all-India Act prescribing a licensing system was not the best way of dealing with the admitted abuses but that local Governments should be enabled to introduce a licensing system to carry out certain of the prescribed conditions if they so desired. At the same time the Central Cotton Committee were definitely of opinion, with regard to the detailed conditions suggested in paragraph 225 of the Indian Cotton Committee's report, that the submission of statistical returns the marking of bales and the maintenance of a record of ownership of bales were of primary importance and should be enforced by all-India legislation, and that it should be open to local Governments to frame rules to introduce such of the other reforms as they considered necessary, such rule-making powers being conferred by sections of the all-India Act and being wide enough to admit of the adoption of a licensing system should such a system appear to the local Governments

concerned to be the most effective way of securing the desired reforms.

In replying to the reference from the Government of Bombay the Committee categorically answered the points raised by the Government of India to the following effect :—

Question 1.—The Committee were of opinion that further consideration of the idea of all-India legislation for the licensing of gins and presses should be postponed until such time as the effect of the provisions of the Cotton Transport Act, of legislation providing for the adequate marking of bales, of compulsory maintenance of records in press houses and of compulsory submission of statistical returns could be accurately determined.

Question 2.—The Committee considered that the Government of India should proceed to introduce a Bill to provide :—

(*a*) For the adequate marking of bales to enable the identity of the factory in which they were pressed to be established.

The Committee were divided in their opinion as to whether it was feasible to legislate for the marking of bales to enable ownership to be established but they were unanimously of the opinion that, if feasible, such legislation should be introduced.

(*b*) For the compulsory maintenance of such records in the presses as would be necessary for the above purposes.

(*c*) For the compulsory submission of statistical returns by pressing factories.

In this connection the Committee added that it appeared desirable to obtain similar information from Native States.

Question 3. (*a*).—The Committee were of opinion that the Bill should contain enabling clauses empowering local Governments to introduce systems of licensing of gins and presses wherever they were satisfied that such measures were necessary.

Question 3. (*b*).—With regard to the recommendations advocated by the Indian Central Cotton Committee, the Committee considered that the Bill should, if possible, not be permissive but should provide that all local Governments should enact :—

(*i*) that all new ginning factories should be constructed on plans approved by the Indian Central Cotton Committee ; this would ensure that separate exits and entrances would be made and certain other minimum requirements carried out ;

(*ii*) that press houses where cotton was handled on the ground floor should be paved, and

(*iii*) that only certified standard weights prescribed for the tract should be used and that correct scales should be employed. (*Appendix* **S-4.**)

AMERICAN COTTON BOLL WEEVIL IN INDIA.

During the year 1922 the Central Cotton Committee had under consideration the question of the danger of the importation of the American Cotton Boll Weevil into India in imported American cotton. It had been definitely ascertained that there was a risk of importation of the living weevil into India in the wrappings of bales of American cotton and this danger had probably been enhanced by the opening of the shorter route *via* Japan. The Central Cotton Committee had consulted the Imperial Entomologist and the information which had been received from the United States Department of Agriculture clearly pointed to the conclusion that unless definite steps were taken to prevent the introduction of this insect it was only a matter of time before it reached India.

In addressing the Chamber in this connection the Central Cotton Committee stated that it was unnecessary to point out the extreme destructiveness of this cotton pest as the extent of the loss which it caused in America was well-known. The amount of American cotton in use in India was small. The imports in average years were nominal and the largest importation on record in a single year was approximately 100,000 bales.

By fumigation with hydrocyanic gas at the port of entry it was possible to ensure that no living weevils were introduced. The method of fumigation in question had been studied in great detail recently at the Parel Government Laboratory, Bombay, and an apparatus was being designed which could be of use on a large commercial scale. The cost of fumigation was estimated roughly not to amount to more than 8 annas per bale which was trifling compared to the value of the cotton.

The Central Cotton Committee added that the technical side of the question would be thoroughly discussed at their next meeting. In the meantime the opinion of the Chamber was requested as to whether there would be any serious objection to restricting imports of American cotton to a single port, *viz.*, Bombay. It was stated that in recent years there had only been one importation at ports other than Bombay, namely, 413 tons at Tuticorin in 1921-22. If importation could be restricted to a single port it would greatly simplify the provision of adequate fumigation facilities.

In reply the Committee informed the Central Cotton Committee that in their opinion no appreciable hardship would be inflicted at the present time on the trade by the restriction of imports of American cotton to the port of Bombay. (*Appendix* **S.5.**)

DRAFT CONVENTION ON ARBITRATION CLAUSES.

The Government of Bombay, in November 1923, forwarded to the Chamber, for an expression of opinion thereon, a copy of a letter that they had received from the Government of India in regard to a draft convention on arbitration clauses prepared by the Economic Committee of the League of Nations which, it was proposed, should be open for signature by all States desirous of adhering thereto at the meeting of the Assembly in September 1924.

The Government of India in their letter stated that, in its pursuance of the study of measures calculated to facilitate international trade, the Economic Committee of the League examined the question of the wider recognition of arbitration clauses in commercial contracts between nationals of different countries. The Genoa Conference endorsed this action by

passing a resolution to the effect that "it is desirable that the enquiries now being made by the League of Nations, as to the best means of safeguarding the validity of voluntary agreements to refer to arbitration disputes arising out of commercial contracts, should be continued." This protocol was the outcome of the labours of the Sub-Committee specially appointed to consider this question. The use of clauses providing for arbitration had generally been found of great practical value in avoiding litigation and promoting commercial honesty, and the commercial world attached, as a rule, great importance to its general recognition. The Government of India, therefore, proposed to instruct their representative to agree to this protocol being open for signature by States, Members of the League, and were inclined to think that it would be desirable for India to adhere thereto. Before, however, instructing their Delegate to sign the protocol, they desired that commercial opinion and the High Courts should be consulted on the advisability of doing so.

The Government of India added that the object of the protocol was to provide for the recognition of arbitration clauses voluntarily inserted in commercial contracts between nationals of different countries. Article 4 required that the tribunals of the Contracting Parties should stay any action regarding such contracts, and refer the parties to the decision of the arbitrators. By Article 3 each Contracting Party undertook to enforce arbitral awards made in its own territory. No provision, however, was made for the reciprocal enforcement of awards in different countries. It was considered by the Sub-Committee that there existed no consensus of opinion as to the reciprocal enforcement of the judgments of the Courts of one country in those of another country,

and that the difficulties would be even greater in regard to the awards of commercial arbitrators. It was recognised that this was a defect in the proposed Convention ; but it was believed that in the vast majority of cases such awards were in fact obeyed without any intervention of executive compulsion.

The Government of India were of opinion that the application of the Protocol, as far as India was concerned, should be restricted to contracts relating to the sale of goods in the export and import trade of India and contracts relating to freight, insurance, commission, etc., associated with such trade. They further considered that the extent to which the law in British India fell short of the requirements of the protocol was that—

(*i*) an application for the appointment of an arbitrator and an application to file an award could only be made to a Court which would have had jurisdiction to try a suit covering the issues covered by the agreement or the award (*cf.* section 2 of the Indian Arbitration Act, IX of 1899 and paragraphs 17 and 20 of the second schedule to the Code of Civil Procedure) ; and

(*ii*) a Court was not bound, but only had discretion to stay a suit on the plea that there was in force a valid agreement to refer the subject-matter of the suit to arbitration (*cf.* section 19 of the Arbitration Act, 1899, and paragraph 18 of the second schedule to the Code of Civil Procedure).

The Government of India inclined to the view that there was no objection to the law in British India being amended with a view to its being brought into harmony with the

provisions of the protocol, but, as the matter was one which closely affected the mercantile community, they asked local Governments to submit their views after consulting the mercantile community and such other local bodies or individuals as might be deemed desirable.

In reply, the Committee of the Chamber informed the Government of Bombay that they would always accord their support to any proposal having for its main object the avoidance of litigation in commercial disputes.

As regards the particular proposal before them, however, the Committee were very sceptical as to the practical utility of an arbitration clause in respect of which the Government of India admitted that no provision could be made for the reciprocal enforcement of awards in different countries. Nevertheless the Committee were constrained to agree that India should adhere to the protocol with the qualification stated by the Government of India.

The Committee added that they had no objection to the law in British India being amended with a view to its being brought into harmony with the provisions of the protocol to the extent indicated by the Government of India. (*Appendix* **T-1.**)

STAMP DUTY ON AWARDS ISSUED BY THE CHAMBER.

During the year under review the Committee of the Chamber were in communication with the Superintendent of Stamps in regard to the amount of stamp duty leviable on awards made by arbitrators appointed by the Chamber. As a result of the correspondence it was decided that in

future all awards so issued should be stamped according to the underquoted schedule, the duty being calculated in the following way :

" For the purpose of calculating the duty awards are to be differentiated as follows :—

(1) *Awards where the acceptance of the goods by the buyer from the seller depends on the decision of the arbitrator.* In these cases the buyer refuses to take up the goods on account of alleged inferiority, excessive breakage or late arrival, etc., and there is a possibility that the arbitrator may allow the buyer to reject the goods.

The stamp duty on awards of this class is chargeable, according to the underquoted schedule, on the value of the goods less the amount of the allowance if an allowance be granted, and the invoice price of the goods is to be taken as their value for this purpose. Or in other words : the arbitrator may order that the goods (*a*) be accepted without an allowance, (*b*) be accepted with an allowance, or (*c*) may be rejected ; in cases (*a*) and (*c*) the stamp duty is to be calculated on the invoice value of the goods and in case (*b*) on the invoice value less the amount of the allowance granted.

(2) *Awards where the goods have been accepted and the arbitrator is requested to assess the amount of the allowance to be granted to compensate for alleged inferiority, excessive breakage or late arrival, etc.* In these cases there is no possibility of the goods being rejected. This class of awards includes all instances where some work has been done and the arbitrator is asked to assess the compensation due on account of alleged inferiority, of delay in completion, etc. Here again there is no possibility of the work being rejected, the amount of the allowance alone being in dispute.

The stamp duty on awards of the second class is chargeable, according to the attached schedule, on the amount of the allowance awarded. If no allowance be awarded, the arbitrator being of opinion that the goods tendered are, or the work done

is, up to the contract standard, then the stamp duty chargeable is the minimum bond duty of two annas.

Schedule.		Stamp Duty.
		Rs. a. p.
Not exceeding Rs. 10	.. .. ..	0 2 0
Exceeding Rs.	But not exceeding Rs.	
10	50 ..	0 4 0
50	100 ..	0 8 0
100	200 ..	1 0 0
200	300 ..	2 4 0
300	400 ..	3 0 0
400	500 ..	3 12 0
500	600 ..	4 8 0
600	700 ..	5 4 0
700	800 ..	6 0 0
800	900 ..	6 12 0
900	1,000 ..	7 8 0
1,000	1,500 ..	11 4 0
1,500	2,000 ..	15 0 0
2,000	2,500 ..	18 12 0
2,500	.. ..	20 0 0

Applicants for arbitration are required to deposit the maximum sum of Rs. 20 at the time of applying for the appointment of an arbitrator. After the award is made the duty chargeable is calculated, the award stamped, and the balance of the deposit, if any, refunded to the applicant."

REFERENCES TO THE CHAMBER.

CONTRACTS FOR THE SALE OF GOODS.

A member of the Chamber asked for the opinion of the Committee on the following point :—

A certain consignment of chemicals packed in barrels was insured for invoice value plus 10 per cent. on the following terms :—

> 'Free from 3 per cent. particular average on each barrel including risk of breakage and consequent shortage.'

On arrival of the goods import duty was paid on the invoice weight but certain shortage above 3 per cent. on each barrel due to breakage of barrels was found.

The member enquired whether the insurance company was liable to indemnify the assured the proportionate value of the shortage together with import duty paid and clearing charges incurred on the shortage.

In reply the Committee stated that the insurance company was liable only for the proportionate insured value of the shortage above 3 per cent. In the instance mentioned, the insured value was the invoice price plus 10 per cent.

The member also asked the Committee to give a ruling on the following points :—

(1) Where goods were contracted for shipment during two consecutive months in two lots (*e.g.*, July-August shipment in two lots) did it imply, (*a*), that the shipment was to be effected monthly; and (*b*), that the lots were to be equal ?

(2) Whether in a case where it was agreed that the bill of lading was conclusive evidence of shipment, and shipment was to be effected during a given month in two lots, (*a*), was the importer justified in shipping the two lots by one and the same steamer at an interval of say one week ; if not, (*b*), would it make any difference if no steamer were available for the second lot ?

(3) When goods were tendered later than contracted for, what was the measure of buyer's damages ?

In reply to questions (1) and (2), the Committee drew the member's attention to the ruling given by the Chamber in 1920 which is printed below, and stated that in the absence of any stipulation to the contrary they were of opinion that the words "shipment in two lots" would not necessarily mean shipment in two equal lots.

The 1920 ruling is as follows :—

"In replying to an enquiry from the Punjab Chamber of Commerce, Delhi, with regard to the meaning of certain commercial terms, the Committee stated that, in their opinion, the meaning of the terms in question was as under :—

June-July	The shipper has the right to ship a portion of or the whole consignment within the months specified.
June and July	
June or July	
June to July	
June-July equally ..	Half the consignment must be shipped within each of the months specified."

The Committee added that they would be prepared to consider the arbitration of any doubtful cases in this connection when such cases arose.

With regard to question (3), the Committee drew the attention of the member to the revised conditions of contract issued by the Bombay Native Piece-goods Merchants' Association which set out the scale of allowances for late shipments of piece-goods and added that no ruling existed with regard to the other classes of goods but that they would also be prepared to consider the arbitration of disputes in this connection when they arose.

PERCENTAGE OF SURVEY ALLOWANCE ENTITLING DEALERS TO CANCEL GOODS.

A member brought to the notice of the Committee in September 1923 the following particulars in regard to a survey which was held on piece-goods by two surveyors.

One surveyor awarded an allowance of 10 per cent. and gave the option of cancellation. The other surveyor allowed 7 per cent. and did not give the option of cancellation. The purchaser then contended that there was no case for an umpire to decide between the two surveyors since the mere fact of an allowance having been granted gave him the option of cancelling the goods. In the above connection the member quoted two High Court rulings, one to the effect that the "custom of the trade" was inadmissible in such cases, and the other to the effect that the award of an allowance justified cancellation, for it proved that the goods were not equal to the standard ordered.

The member was unable to furnish the Committee with a copy of the indent concerned in the dispute, as the latter had come to their knowledge only indirectly, but as a matter of interest they supplied the Committee with a copy of the indent which they used for piece-goods contracts and which contained the following clause :—

> "No. 7. Any dispute as to quality, finish, colour, design and heading should be raised within 30 days after the arrival of the goods; but if the goods turn out different from the shipment samples or are mildewed or otherwise damaged the above period shall not be binding. All disputes to be referred to the arbitration of two piece-goods merchants as per Chamber of Commerce list—one to be chosen by each side

within four days after receipt of written notice of complaint, and their decision, or that of their umpire if they fail to agree, shall be final and binding on both sides. If we fail to appoint an arbitrator in due time, it is to be understood that we abandon the claim for good or if you wish you may hold an *ex parte* survey, and the award shall be binding on both sides."

The point on which the member desired the opinion of the Committee was whether the contention of the purchaser mentioned in the above dispute was correct or not, *i.e.*, whether the award of an allowance did imply that the goods might be cancelled.

The Committee, after consulting the Chamber's legal advisers, informed the member that they were unable to give any definite opinion regarding the particular dispute described by them, in the absence of any knowledge either of the indent relating to the dispute or of the terms under which the dispute was submitted to the surveyors. But on a general aspect of the question raised, the Committee pointed out that any clause similar in effect to clause No. 7 in the indent referred to above would be sufficient to render inapplicable the two High Court rulings cited by the member.

The Committee added that, stated in more general terms, this meant that if the parties to the dispute had agreed, either in the indent or in any subsequent correspondence, to refer a dispute to arbitration and to abide by the arbitrator's award, then they were bound to carry out the terms of the award. The High Court rulings quoted and the custom of the trade were both overruled by the agreement to accept the arbitrator's decision.

LATE SHIPMENT.—DAYS OF GRACE.

An enquiry was received from an importing house as to the interpretation of a clause in their indent terms reading as under, in a case in which certain goods were ordered for June/July shipment and the relative Bill of Lading bore the date 15th August :—

"3. No contract shall be considered broken on account of late or prior shipment, unless the stipulated time has been exceeded or preceded by more than 15 days,....."

The Committee in reply stated that in their opinion, in the case cited, the shipment in question was not late in terms of clause 3 of the contract form and that the contract could not therefore be considered to have been broken.

BROKERAGE ON FREIGHT TRANSACTIONS.

(*See Report* 1920, *Vol. I, pp. xxxv*, 207).

In pursuance of a recent reduction, by mutual agreement, of the rate of brokerage on cargo booked homewards and to America from annas 6 per ton to annas 5 per ton, with effect from the 1st January 1924 the Committee propose, subject to the approval of all members, to recommend the adoption at the forthcoming Annual General Meeting of the Chamber of the following amendment to the existing ruling :—

> "That the resolution adopted at the annual general meeting of the Chamber, held on the 6th April 1921, prescribing the rate of brokerage payable for securing freight homeward be amended by substituting the words 'annas five per ton' for the words 'annas six per ton' in the last line thereof."

If the resolution be adopted by the meeting* the ruling will then read :—

"The brokerage paid by shipping companies for securing freight homeward shall be annas five per ton."

RIGHTS OF MANUFACTURERS IN THE UNITED KINGDOM OVER PROPERTY CONSIGNED TO THEIR AGENTS IN INDIA.

An enquiry was received in November 1923 from His Majesty's Trade Commissioner, Bombay, with regard to the rights retained by the United Kingdom manufacturers over property consigned to their agents in India in the event of such agents failing in business.

In reply the Committee stated that in the absence of any special legislation on the subject, and they had no knowledge of any such legislation, they understood that the rights of consignors over goods consigned to agents in India were dependent upon the terms of the documents conveying the charge.

The Committee added that if the shipping documents for the goods in question were hypothecated to and/or sent through a bank, it was, they believed, usual for the office of the bank in India, with the knowledge and under the authority of the shippers, to surrender to approved firms the documents under Trust Receipt. By the execution of a Trust Receipt the signatories thereto, the aforesaid agents in India, undertook, amongst other things, to hold the goods as agents and trustees of the bank. The goods thereafter became trust property and in the event of their being wrongfully alienated or converted in such circumstances as to constitute a breach of trust, could, so long as and so far as they were traceable, be

* The resolution was adopted at the Annual General Meeting held on the 5th of March 1924.

followed and recovered unless they should have come into the hands of a purchaser for valuable consideration, who, without notice of the trust, had acquired a right to them paramount to that of the person claiming under the trust by reason of his having a legal claim thereto.

In submitting the foregoing remarks for the information of His Majesty's Trade Commissioner the Committee added that they embodied the only general information on the subject of his reference which the Committee were in a position to give. (*Appendix* T-2.)

REDUCTION IN MANUFACTURING COST OF MANCHESTER PIECEGOODS.

(*See Report* 1922, *Vol. I, p.* 277).

A member brought to the notice of the Committee, in November 1923, a cutting from the "Manchester Guardian" in which it was stated that the Shipping Merchants Committee of the Manchester Chamber of Commerce had begun an active campaign in defence of their business freedom. It was stated that over 400 firms had signed the resolution declaring that they would not do business with the members of the Piece Dyers' Association on the terms demanded and as the latter Association showed no signs of yielding, it had become necessary to make special arrangements. As a preliminary step a list was being compiled of dyers who were not members of the Association and also of those members who were not in favour of the scheme put forward. Dyers in either of these categories were invited to forward their names to the Manchester Chamber of Commerce and at the same time give particulars of the work which they were able to undertake. The list, it was stated, would be open to inspection at the office

of that Chamber and the merchants who had signed the resolution mentioned above, were requested to consult it when they had orders to place.

The member suggested that the matter might be brought up at the Annual Conference of the Associated Chambers of Commerce of India and Ceylon to be held on 3rd December 1923 as they felt united support from this country would be welcomed by the Manchester shipping merchants.

While the matter was under the consideration of the Committee a cable was received from England intimating that the dispute between the Manchester cotton merchants and dyers had been settled. The merchants had objected to the dyers' new contract, the terms of which provided 10 per cent. reduction in charges on condition that all business was given to members of the Association. The fresh proposals provided that the dyers should allow a discount on a sliding scale according to the amount of business placed with the members of the Association and also that there should be an immediate reduction of charges of 7½ per cent.

In view of the fact that the dispute appeared to have been settled the Committee felt that it did not appear desirable for the Chamber to take any action and consequently allowed the matter to drop. (*Appendix* **T-3.**)

THE FORM OF "ACCEPTANCE NOTE."

The requirements of the Arbitration Act.

The attached brief account of a suit relating to a piece-goods contract and the judgment that was given in the Court at Delhi was circulated to members on the 7th September 1923, and is reprinted here as being of general interest.

SUMMARY OF SUIT AND JUDGMENT.

During 1919, the Defendants, a firm of cloth merchants in Delhi, placed an indent, dated the 16th October, on the terms and conditions of the Delhi Piece-goods Association, with the Plaintiffs, a Bombay firm, who accepted the indent in the following form :—

> " We are in receipt of your indent dated the 16th October and we have pleasure to inform you that your order is accepted as stated below :—..... "
>
> Then followed particulars of the goods in question.

The goods were supplied but the Defendants disputed the tender and refused to take delivery of the goods. The Plaintiffs appointed a surveyor for the dispute and under the terms of the indent called upon the Defendants to do likewise. But the Defendants refused to do so, and accordingly, under another clause of the indent, the Plaintiffs' surveyor gave his award independently. The Plaintiffs then called upon the Defendants to comply with its terms. The Defendants refused to do so, and the Plaintiffs took the matter to Court.

The Defendants disputed the Plaintiffs' case on several grounds ; but the only one which is of general interest relates to their contention that there was no valid " submission " of the dispute to arbitration in conformity with the Indian Arbitration Act. This point is set out in the following paraphrase of an extract from the Judge's ruling :—

> ....The Defendants argue that since the letter of acceptance does not contain the terms of arbitration contained in the indent, there was no " submission " within the meaning of Section 4 of the Indian Arbitration Act. They contend that in order tc

have constituted a submission within the meaning of that Section it was necessary that the terms of the agreement should have been set forth as completely in the letter of acceptance as they were in the indent. In support of this contention they refer to certain rulings given in England and in Calcutta. These rulings lay down that in order to constitute "submission" within the meaning of Section 4 of the Arbitration Act, it is necessary that the agreement lie in writing signed by both the parties or their authorised agents; the agreement need not be on one piece of paper; but if it be contained in two documents then it is essential that the terms of the agreement should be completely set forth in each document.

The indent in question, besides containing specifications of the goods agreed to be purchased and other terms, also contained a clause to the effect that in the event of any dispute arising between the parties it should be referred to arbitration in the manner provided in the indent. The reply of the Plaintiffs was only "We are in receipt of your indent dated the 16th October and we have pleasure to inform you that your order is accepted as stated below," then followed the particulars of the goods agreed to be sold by the Plaintiffs. There is no reference whatever in this letter to the arbitration clause. Had the letter contained the words "We have much pleasure in informing you that your order is accepted on the terms and conditions contained in your indent including the references to arbitration in case of dispute," I would have held that there was sufficient compliance with the Arbitration Act, notwithstanding the stricter inter-

pretation of that Act enjoined in the rulings referred to above. I do not mean that the indent should have been replied to clause by clause but it seems to me that it was imperative that the Plaintiffs should have shown in unmistakable language that they agreed to the indentor's proposal to refer to arbitration any dispute regarding the fulfilment of the order. In my opinion, to accept the order is one thing and to accept the proposal that if a dispute arise it shall be referred to arbitration in a certain manner, is another. It is necessary to point out here that the finding that there was no "submission" does not necessarily imply that there was no completed contract. In fact the indent could have been accepted orally and in that case there would have been no "submission" but there would have been a completed contract. I hold accordingly that there was no "submission" within the meaning of Section 4 of the Indian Arbitration Act, 1899, and consequently that the award is invalid.....

It is clear that the Plaintiffs in their letter of acceptance intended to accept the indent under all the terms and conditions mentioned therein; but, apparently, from the decision cited above, it is necessary, in order to ensure that all the terms and conditions of an indent are accepted in the eyes of the law, to state explicitly that they are accepted, with special reference to the conditions relating to the submission of a dispute to arbitration.

LEGAL MEANING OF THE TERM "MONTH."

In view of its importance and interest, the Committee circulated to members the underquoted extract from the

Proceedings of the Bengal Chamber of Commerce. At the same time they pointed out that the precaution advocated in the last two sentences of the extfact is not necessary in respect of the specification of the date of maturity of a Bill of Exchange, for in that connection the word "month" means, according to law, "calendar month" whether the qualification "calendar" is or is not prefixed.

EXTRACT.

"*The meaning of the word 'month.'*—The Committee have issued to members a circular with reference to the meaning of the word month in mercantile transactions. Attention was directed to this matter by a recent case in the Calcutta High Court. After consulting their legal advisers the Committee informed members that in English law, apart from any express stipulation to the contrary, the word month ordinarily means lunar month, and not the artificial month of the British calendar. It has been definitely settled by legislation that the word month as used in English statutes is to be taken to mean a calendar month. But as regards contracts the rule still is, in English law, that the word "month" means lunar month. It is difficult to say how far this law applies to India. And in various Indian statutes a month is defined as meaning a calendar month, that is to say a month reckoned according to the British calendar. But in a case—South British Insurance Co., *v.* Broji Nath Shaha, 36 Cal. 531—in the Calcutta High Court in 1909, the Appellate Bench pointed out that this fact could not be taken to be in any way indicative of the meaning to be attached to the word in normal circumstances. For the statutory definitions are, the judges said, only applicable for the purposes of the Acts themselves. And in the case in question the Court held that the English law is in force in this country; and that the term

month in a contract means in India a lunar and not a calendar month. The Committee have accordingly suggested to members that in all mercantile contracts, and other similar instruments, care should be taken to see that where the word month is used the word calendar is prefixed to it. For, as the law stands, it is clear that this is the only way to ensure that the word month will not be held in respect of such documents to mean a lunar month."

MUNICIPAL TAXATION OF COMPANIES TRADING IN THE MADRAS PRESIDENCY.

(*See Report* 1921, *Vol. I, page* 178.)

As was noted in the Chamber's Report for 1921, the Committee, towards the end of January 1922, addressed the Government of Madras on the subject of the provisions of Section 92 of the Madras District Municipalities Act, 1920, and more particularly Rule 16 of Schedule IV, which set forth the scale on which companies should pay the half-yearly tax on their capital for which the aforesaid section made provision. The Committee stated that they had received numerous representations from members of the Chamber who had branches or agencies throughout the Madras Presidency, protesting against the incidence of the levy in question which had been generally adopted by practically every municipality throughout that Presidency. Continuing, the Committee said that they had been in correspondence with the Madras Chamber on the subject and they had received a copy of the latter's representation wherein it was maintained that the manner in which the provisions of the Act under reference had been interpreted and enforced by the various municipalities was inequitable and operated most

unfairly in the case of many large firms and companies having agents or connections in the mofussil. From the information before them in the above connection the Committee stated that it would appear that not only was the assessment made in the most arbitrary manner but the municipalities concerned adopted either of the methods of assessment prescribed in the schedule at their discretion; for example, in the case of one large firm whose head office was in Bombay and which merely employed local commission agents for the supervision of their purchases of cotton in five districts in the Madras Presidency, the agents in question had been taxed, in three instances, on the agency income, however such income was arrived at, and, in two instances, on the sterling capital of the parent company, while in the case of another large firm similarly situated, branches in twenty-nine different municipalities had been similarly assessed and taxed.

Having regard to the foregoing considerations the Committee maintained that the contentions urged by the Madras Chamber in its letter applied, with even greater force, to the case of many members of the Bombay Chamber and accordingly they supported, in the strongest terms at their command, the various amendments and additions to the existing Act suggested by that Chamber, the adoption of which was, in their opinion also, necessary to the smooth working of the Act.

In January 1923 the Government of Madras forwarded to this Chamber a copy of each of the Bills to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920. From the statement of objects and reasons attached to the former Bill it appeared that the main object of the Bill was to remove the difficulties that

the experience of nearly two years of the actual working of the Madras District Municipalities Act, 1920, had brought to light.

In regard to the question of taxation it was stated that the provisions relating to the property tax, the companies tax and the pilgrims tax had been materially altered and provision had been made for levying a scavenging tax. The Bill permitted different rates of tax being imposed on buildings and on lands and discretion had been given to councils to adopt an alternative method of taxing non-agricultural lands which were not appurtenant to houses with reference to their capital value. The method of taxing buildings or lands on the basis of the extent occupied by them had been abolished and lands would hereafter be assessed either on their annual value or on their capital value. Several anomalies which existed in the taxation of companies on their paid-up capital were proposed to be removed. They would in future be taxed on their business turn-over in the municipality. Improvements in the language of the sections relating to companies and profession taxes had been effected and the scales of tax in Schedule IV had been revised.

The statement of objects and reasons attached to the Bill to amend the Madras Local Boards Act, 1920, stated that its main object was to remove the difficulties that the experience of nearly eighteen months of the actual working of the Madras Local Boards Act, 1920, had brought to light.

In connection with the question of taxation it stated that the provisions relating to the companies tax and the pilgrim tax had been materially altered. Several anomalies which existed in the taxation of companies on their paid-up capital were proposed to be removed. They would in future be

taxed on their business turn-over in the local area. Improvements in the language of the sections relating to companies and professions taxes had been effected.

Both the above Bills were carefully considered by the Committee, who, in replying to the Madras Government, referred to Rule 19 of Section 77 of the Bill to amend the Madras District Municipalities Act, 1920.

The Committee noted that under this rule the chairman of a municipality might classify all persons liable to profession tax under rule 17, but who were not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government.

The Committee considered that this rule was extremely arbitrary and left the position of persons liable to profession tax as unsatisfactory as it was under the existing Act unamended; the Committee were of the opinion that a definite basis of assessment should be laid down for all persons who were liable to profession tax and they suggested for the favourable consideration of the Government of Madras that it would be much simpler if the rules for assessment of profession tax were brought into line with those for companies tax and a definite basis decided upon for companies and firms whose principal place of business was outside the jurisdiction of the Municipality. (*Appendix* **U.**)

CANADIAN TRADE WITH THE EMPIRE.

The Associated Chambers of Commerce in July forwarded the Chamber the following resolutions passed by the Canadian

Chamber of Commerce in London for favour of any comments that this Chamber might care to put forward in regard thereto :—

Resolutions.—1. "Resolved that the Council of the Canadian Chamber of Commerce in London urge on Chambers of Commerce, Manufacturers' Associations, Boards of Trade, the Bankers' Association, etc., in Canada, the vital necessity of selecting at once a representative body of business men and experts to collect and co-ordinate all available data regarding what Canada can offer to and receive from the Empire and to assist and advise the Canadian Government Delegation both before and at the Imperial Economic Conference, and in addition to be prepared to meet and discuss joint interests with similar unofficial bodies of Great Britain and other parts of the British Empire during the Conference in London."

2. "Resolved that the Council of the Canadian Chamber of Commerce in London forward to Mr. Arthur Balfour, the Chairman of the Associated Chambers of Commerce of Great Britain, a copy of the Resolution addressed to representative business organisations in Canada and invite him to have a similar body of representative business men appointed in Great Britain to meet similar delegations from Canada and from other parts of the Empire, to discuss with them various proposals put forward, to co-ordinate their views and to submit their recommendations to the Imperial Economic Conference."

The Committee asked members to submit any suggestions in the above connection, but no replies were received. (*Appendix* **V-1.**)

GOVERNMENT OF INDIA GRANT TO THE IMPERIAL INSTITUTE.

(*Report*, 1922, *Vol. I*, *p.* 317.)

At the annual meeting of the Associated Chambers of Commerce of India and Ceylon, held on the 8th and 9th January 1923, the following resolution was passed by a majority :—

> " This Association regrets that the Government of India, without consultation with commercial opinion in this country and on grounds which so far as these are known to the Association do not appear to be adequate, have decided to discontinue the annual grant of £ 1,400 to the Imperial Institute. In view of the important work which has been, and is being, done by the Institute on behalf of India, the Association is of opinion that the annual grant should be continued, and recommends that the Government of India should reconsider the matter."

In March 1923 the Associated Chambers informed this Chamber that the Government of India, in acknowledging receipt of a copy of the above resolution, had stated that they regretted their inability to reconsider their decision to discontinue their annual grant to the Imperial Institute after the close of the financial year 1922-1923. (*Appendix* **V-2.**)

PROPOSED VISIT TO BOMBAY OF A FRENCH SQUADRON.

A French Squadron consisting of two men-of-war, on board of which was a Civil Mission composed of representatives of several French Departments, was on a cruise around the Indian Ocean and visited several countries including Australia and New Zealand during the year 1923. The

object of the Mission was to study the industrial, commercial and maritime organization and conditions of the countries visited, and, particularly from the point of view of the French market, their resources and needs. It was intended that the squadron should visit Bombay early in June 1923 and make a stay of 12 days.

The Committee of the Chamber arranged to entertain the Admiral Commanding and the officers of the French Squadron and also the members of the Civil Mission at a Garden Party at the Willingdon Sports Club on the 5th of June and to invite the members of the Civil Mission to a Soiree in the rooms of the Chamber on the 7th of June. Unfortunately, however, the squadron was unexpectedly recalled to France before reaching Bombay and consequently was obliged to abandon the proposed visit.

EARTHQUAKE IN JAPAN.

At the meeting of the Committee of the Chamber held on the 5th September 1923 a vote of condolence was passed expressing their deepest sympathy with the Consul for Japan, Bombay, and the members of his community on the appalling disaster that had befallen their country.

The Consul for Japan was requested by the Committee to convey this expression of their sympathy to the members of his community. (*Appendix* **W.**)

PUBLIC HOLIDAYS IN 1923.

The Government of Bombay on the 9th March 1923 issued a notification declaring Saturday, 2nd June 1923, to be a public holiday under the Negotiable Instruments Act on

account of the birthday of His Majesty the King-Emperor and on the 27th April 1923, issued a notification declaring Saturday, the 25th August 1923, to be a public holiday under the Negotiable Instruments Act, on account of Narali Purnima (Cocoanut Day). The Committee of the Chamber also declared both those days to be holidays under Charter Parties.

At the suggestion of the Chamber the Government of Bombay on the 22nd June 1923 declared Monday, the 2nd July 1923, to be a public holiday under the Negotiable Instruments Act, 1881, in order to allow Banks time to make up their half-yearly accounts.

On the 1st September 1923, the Government of Bombay issued a notification declaring Thursday, 1st November 1923, to be a public holiday on account of the general elections to the Bombay Legislative Council by Muhammadan and Non-Muhammadan (excluding Bombay City Muhammadan) constituencies.

On enquiry from the Collector of Customs, the Committee ascertained that the Custom House would be entirely closed for business on that day and that penalty fees would be chargeable for working steamers and for opening the dock gates, thus placing the holiday in the same category as Christmas Day, the King's Birthday and the other days on which the Customs was entirely closed for business.

As the closing of the docks would have entailed a very serious burden on the shipping and commerce of the port the Committee addressed the Government of Bombay protesting most strongly against this decision and urging that immediate steps might be taken to alter the ruling.

The Committee at the same time expressed the opinion that the very numerous holidays which, at the moment, interfered with the work of the port of Bombay were detrimental to its reputation as a business centre. They added that they fully appreciated the importance of election day but they did not consider that the import and export business of the port should be brought to a standstill to allow of electors registering their votes. As a holiday had already been notified by Government the Committee thought it would not be possible to have the notification rescinded but they urged on Government that it should rank as a holiday similar to the bulk of the holidays sanctioned under the Negotiable Instruments Act, 1881, and that the Custom House should not be closed for business.

In reply the Government of Bombay informed the Chamber that the 1st November would be treated as a Public Holiday, and not a close holiday, and orders were subsequently issued by the Collector of Customs to this effect. The Committee of the Chamber consequently decided not to declare that day as a holiday under Charter parties. (*Appendix* **X-1.**)

HOLIDAY: EMPIRE DAY.

(*See Reports*, 1921 *Vol. I, p.* 226; 1922, *Vol. I, p.* 304.)

The Government of Bombay, in December 1923, asked for the views of the Chamber on a letter that they had received from the Government of India in regard to the question of the observance of Empire Day as a holiday in India. The Government of India, in their letter, stated that the Punjab Government had expressed the opinion that Empire Day could suitably be omitted from the list of holidays in the Punjab and that they accordingly proposed to do so if the Government of India saw no objection.

The Government of India further stated that although the decision that the 24th of May should be observed every year as Empire Day in India and notified as a public holiday under the Negotiable Instruments Act, 1881, was arrived at only about two years ago, after consultation with local Governments ; the Government of India had, in view of the Punjab Government's proposal, further considered the matter. They observed that the " Empire Day " had not yet become one of the recognised holidays in England and that it fell on a date near to that on which the King-Emperor's birthday was celebrated. In these circumstances and in view of the fact that there were already many holidays in India they were inclined to consider that the question deserved re-examination. Before, however, coming to a decision the Government of India enquired as to the value which was attached to this holiday in the Bombay Presidency and the advisability of retaining it.

In reply the Committee informed the Government of Bombay that in the circumstances mentioned in the Government of India's letter they were in favour of deleting ' Empire Day' from the list of public holidays in India. (*Appendix* **X-2.**)

BRITISH TRADE SHIP.

A floating Exhibition of the trade of the British Empire, the steamship " British Trade " was expected to arrive in Bombay in October 1923 on her way home from a voyage round the world.

The Chairman of the Bombay Port Trust, at the request of the Committee of the Chamber, consented to recommend the Trustees to remit any Port Trust charges which might be incurred by the steamship on the occasion of the proposed visit and the Director of the Royal Indian Marine also agreed

to moor the ship at the South Transport Buoy off Apollo Bunder provided none of His Majesty's ships required the Buoy at that time. The Great Indian Peninsula Railway also intended to arrange special excursion fares in this connection but the visit was subsequently abandoned.

EXHIBITIONS AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members interested :—

The Prague International Samples Fair, 12th to 20th March 1923.

The Eighth Frankfort International Fair, 15th to 21st April 1923.

Report of the Collector of Sholapur on the Pandharpur Ashadi Fair, July 1922.

The Fourth Official Commercial Fair at Brussels, 9—25th April 1923.

The Fifth Annual Trade Fair at Malmoe, Sweden, from July 30th to August 5th 1923.

The Fourth Netherlands-Indies Fair from July 28th to August 1923.

Calcutta Exhibition, December 1923.

British Industries Fair, April 28th to May 9th, 1924.

THE BRITISH EMPIRE EXHIBITION, 1924.

At the December session of the Bombay Legislative Council the following resolution, moved by Dr. R. P. Paranjpye, M.L.C., was passed :—

"This Council recommends to Government that the Bombay Presidency do participate in the British Empire Exhibition to be

held in London in 1924, that gross expenditure of Rs. 1,80,000 involving net expenditure not exceeding one lakh be incurred and that funds be provided for the purpose as required in the course of the next two years and that an organizing committee be appointed to co-operate with the Director of Industries in carrying out this resolution."

In pursuance of the above resolution the Government of Bombay decided to constitute an Organizing Committee and requested the Chamber to nominate a member to serve on that Committee, and at the same time requested that those members of the Chamber who desired to participate in the British Empire Exhibition might be asked to address the Director of Industries regarding the space available, the terms, etc.

The Committee accordingly nominated Mr. N. Birrell of Messrs. W. & A. Graham and Company to serve as the Chamber's representative on the Committee in question.

The composition of the Committee was as follows :—

The Director of Industries, *Chairman.*

Sir Jamsetjee Jeejeebhoy, Bart., K.C.S.I.

Sir Fazulbhoy Currimbhoy, Kt., C.B.E.

Jamnadas Dwarkadas, Esq.

N. Birrell, Esq., of Messrs. W. & A. Graham & Co., representative of the Chamber of Commerce, Bombay.

J. K. Mehta, Esq., representative of the Indian Merchants' Chamber.

S. D. Saklatvala, Esq., of Messrs. Tata Sons & Co., Ld., representative of the Millowners' Association, Bombay.

J. C. K. Peterson, Esq., C.I.E., representative of Messrs. Tata Sons & Co., Ltd.

The Director of Development.

The Chief Conservator of Forests, Bombay Presidency.

The Director of Agriculture.
The Registrar of Co-operative Societies.
The Director of Public Instruction.
The Principal, Sir J. J. School of Art, Bombay.
The Joint Secretary to Government, Public Works Department (Irrigation).

The Associated Chambers of Commerce of India and Ceylon, in December 1923, forwarded to the Chamber for an expression of the Committee's views thereon a copy of a letter that had been received from Mr. H. A. F. Lindsay, C.B.E., I.C.S., the Indian Trade Commissioner in London, suggesting that the Associated Chambers of Commerce might take a stall in the British Empire Exhibition. The proposal briefly was that two vacant spaces side by side in a good position near the timber exhibit should be allotted to the Commercial Intelligence Department and the Associated Chambers of Commerce. Each space would measure 15′ by 14′, and two stalls would be erected—one for the Associated Chambers and one for the Commercial Intelligence Department. It was proposed that there should be no partition between the two so as to enable one person to supervise both. It was estimated that the cost of the supervisor would be £400 for six months ; the cost of fitting up both stalls with block flooring, reading tables and chairs and book cases would be another £400, total cost £800, of which the Associated Chambers should bear their share, *viz.*, £400. In addition there would be required, at the expense of the Associated Chambers, books, charts, maps, etc., on Indian trade.

The Committee carefully considered the suggestion but in the absence of any clear indication of the gain which might reasonably be expected to accrue either to the Association

or to its individual members or indeed through the latter to the firms ultimately concerned in return for the proposed expenditure on the stall and the cost of its upkeep, etc., while they were loath to discourage any attempt to foster the trade between India and other parts of the Empire, the Committee were constrained to regard the expenditure of the £400 or more involved as rather too great a strain on the resources of the Association. If, on the other hand, an attempt were to be made to collect the amount required by means of a special *ad hoc* levy on the members of the Association the Committee felt that, on the facts set forth in Mr. Lindsay's letter alone, the response would be so problematical as scarcely to justify any commitments being made at the moment.

In replying to the Associated Chambers to the above effect, the Committee expressed the opinion that viewed from either standpoint, financial considerations, in the absence of any definite suggestions in regard to the advantages to be gained, might reasonably be urged as an excuse for the Association's inability to avail itself of Mr. Lindsay's kind offer.

Subsequently the Committee were informed by the Associated Chambers that the general feeling of the Chambers, as expressed in the replies received, was not, it appeared, in favour of a representation. The Chambers were not clear as to what particular advantage would result from the proposal nor did they see their way to provide the funds required. In declining Mr. Lindsay's kind offer the Association had accordingly informed him that it had no funds apart from a small cash balance and that it was not certain that a special levy for the object in view would meet with general support. (*Appendix* Y.)

ALL-INDIA CROP FORECASTS.

Early in February 1923 the Director-General of Commercial Intelligence in a circular letter informed the Chamber that after a careful consideration of the question, the Government of India had decided, in the interests of economy and efficiency, to discontinue the publication of the all-India crop forecasts as separate slips and to publish them only in the "Indian Trade Journal." The Director-General added that it had been decided also to publish provincial forecasts in the same publication as soon as received and in advance of the publication of the all-India forecasts. It was stated that by this means information of importance would frequently be available to parties interested before the collection of the material for the all-India forecasts had been completed, and the existing duplication of publication of the latter both in the Journal and as separate slips would be avoided.

It was, however, represented to the Committee by a member that the discontinuance of these separate slips would constitute a great inconvenience to the cotton trade and that they should be re-continued.

In view of the reasons of economy which had led the Government to publish the forecasts in the "Indian Trade Journal" the Committee did not feel justified in urging a return to the previous method of issue but in addressing the Director-General of Commercial Intelligence in the matter they recommended that merchants who were willing to subscribe to the separate issue of the forecasts at such cost as might be required to meet the expense of printing them should be afforded facilities for doing so.

The Committee asked to be informed, in the event of the Government of India being willing to issue the separate slips on the lines indicated, as to the cost at which the slips would be available in order that members might be advised accordingly.

In reply the Director-General forwarded to the Chamber a copy of a letter that he had written to the Karachi Chamber of Commerce, as a result of discussion with that body and enquired whether a similar arrangement would meet the requirements of this Chamber. Briefly stated, the Director-General's suggestion was that he should telegraph such information as the Chamber considered of primary importance and that the Chamber should arrange to circulate that information to members interested. The Director-General asserted that this would give members the earliest possible information and he further stated that he would distinctly prefer to telegraph to each Chamber the minimum of information that they considered of primary importance, rather than to revive the printing of separate slips in the cases of just one or two crop forecasts.

In acknowledging receipt of the letter from the Director-General the Committee pointed out that the crop forecasts were required mainly for the two purposes :

(1) of supplying an early, accurate and detailed crop forecast, and

(2) of furnishing a cheap and convenient means whereby firms could distribute crop forecasts to their branches and customers,

and they stated that in their opinion neither the inclusion of the forecasts in the Indian Trade Journal nor the telegraphic summaries suggested by the Director-General would satisfactorily serve either of the above purposes.

With regard to the inclusion of the forecasts in the Indian Trade Journal the Committee pointed out, first, that it would often result in the issue of a forecast being delayed and, secondly, that the Trade Journal was too costly and cumbersome to distribute in the manner required; and with regard to the Director-General's proposal to telegraph a summary of the forecasts the Committee stated that, in their opinion it would be impracticable to telegraph all the information required and impossible to telegraph the statistical tables and diagrams which formed a very valuable part of the forecast.

The Committee therefore stated that they desired the issue of the forecasts as separate slips to be re-continued, if necessary at such increased charge as might be required to recoup the extra cost of so issuing them.

The Associated Chambers of Commerce towards the end of July, forwarded to the Chamber a copy of a letter from the Director-General of Commercial Intelligence, Calcutta, in which he set out a scheme for the issue of the all-India Crop Forecasts as separate leaflets.

Briefly stated the scheme was that the Chambers of Commerce and other Trade Associations of India should each guarantee so much towards the cost of the forecasts for three years, and if the total amount guaranteed by all the Chambers and Associations reached a certain definite sum in respect of each forecast for the different crops then the Government would issue the forecasts to the members of the Chambers that guaranteed.

Before, however, this Chamber could guarantee anything towards the scheme it was necessary for the Committee to

know how many copies of the different forecasts were required by members and accordingly members were asked the number of copies of each forecast they required and on receipt of their replies the Committee informed the Director-General of Commercial Intelligence of the number of the forecasts that had been applied for.

With regard to the Chamber's guarantee towards the scheme outlined above the Committee informed the Director-General that they preferred not to fix it definitely at the moment and that they would rather wait until they had seen his reply to certain suggestions put forward in this connection by the Associated Chambers. For his guidance, however, in proceeding with the scheme, the Committee intimated that they were prepared provisionally to guarantee Rs. 200 per annum for three years from the inception of the scheme.

The Director-General of Commercial Intelligence, early in November 1923, informed the Associated Chambers of Commerce of India and Ceylon that as the Associated Chambers and other Trade Associations addressed were not prepared to guarantee the cost of issuing the all-India crop forecast as separate leaflets, it had been decided to continue to publish the forecasts as hitherto in the Indian Trade Journal and the press only.

The Director-General added, however, that he was willing to sell separately those copies of Indian Trade Journal that contained the crop forecast to firms that desired to receive the forecast for any of the different crops without subscribing to all issues of the Journal.

A copy of the Director-General's letter was duly circulated among all the members of the Chamber with the request

that those wishing to take advantage of the above offer should communicate direct with the Director-General. (*Appendix* **Z-1.**)

BOMBAY DAILY WEATHER REPORT.

The Director-General of Observatories on the 15th December 1922 informed the Chamber that as a measure of retrenchment the Government of India had decided to stop the publication of the Bombay Daily Weather Report for the six dry months from November to April each year, thereby effecting a saving of about Rs. 18,000 annually. It was pointed out that this decision would affect the publication of the half-weekly Weather and Crop Reports which were supplied telegraphically by the Chamber's agents from the 1st July to the 15th February. The Director-General accordingly requested the Chamber to issue instructions to the 20 stations to cease sending these telegrams from the 1st January to the 15th of February 1923 and thereafter from the 1st November to the 15th of February each year.

The Director-General added that the Meteorologist, Bombay, had been requested to take steps for the discontinuance of the telegraphic half-weekly reports of the 10 stations for the period of six months mentioned above.

At the same time, the Director-General stated that he had been instructed by the Government of India to address the Chamber in regard to the amount of the contribution made by the Chamber for the Bombay Daily Weather Report and half-weekly Crop and Weather telegrams. It was pointed out that the Chamber paid the Government of India Rs. 125

per month for 140 copies of the report and Rs. 1,020 a year for the half-weekly Crop Reports. As far as the Weather Report was concerned the Government of India had, it was stated, decided to raise its subscription from Rs. 2 to Rs. 3-8-0 a month for each copy from the 1st April 1923, this being the actual cost of paper, printing and delivery and the Director-General requested the Chamber to pay at this rate from the 1st April 1923. It was further stated that the Crop Reports cost the Government over Rs. 2,800 made up of about Rs. 1,700 for telegrams and Rs. 1,100 for staff, etc. Under the new arrangement they would cost Government about Rs. 1,500. The Director-General added that since the Crop Reports were published directly on behalf of the Chamber, solely for the use of its members, he had been instructed to ask the Chamber to bear the total cost.

In replying to the Director-General of Observatories the Committee, in the first place, stated that they considered that longer notice should have been given before his proposals were initiated on the 1st of January and added that his letter scarcely arrived in time for the necessary instructions to be issued to the 20 stations which sent the Weather and Crop telegrams. The Committee thoroughly appreciated the reasons of economy that had led the Government of India to propose the curtailment of weather reports, but in this case they did not consider that the economy that might be effected would compensate for the loss to the commercial community which would undoubtedly result from the proposed restricted issue of the weather reports. The Committee pointed out that accurate weather and crop reports were of the utmost importance to both merchants and shipping companies and this was so not only during the rainy season but also during the so-called dry months from November to

April during which period considerable quantities of rain fell in those parts of India about which it was essential to have accurate information regarding the weather and crops and in any case, apart from the question of rain, it was most important to have crop reports during the period for which the bi-weekly crop reports had hitherto been issued, *viz.*, from the beginning of July to the middle of February.

For the foregoing reasons the Committee pressed most strongly for the continuance of both the reports in the form in which they had been issued during recent years, but added that if the Government of India felt that it was really necessary in the interests of economy to restrict the issue of the reports they considered that the three months from the beginning of February to the end of April formed the longest, and in fact the only, period during which the reports should be discontinued for any reason whatsoever. The Committee observed that the proposed increase in subscription to the daily report, *viz.*, from Rs. 2 to Rs. 3-8 a month per copy, would cover the cost of paper, printing and delivery for six months of the year, so presumably the latter subscription would cover the cost of issuing the report for the whole of the year or for nine months and if this were so, no extra expense would be incurred in issuing the report for the full year or for nine months instead of for the six months as proposed by the Government of India.

With regard to the bi-weekly weather and crop reports the Committee informed Government that they considered them to be of such importance that the question of the cost involved in their publication was a secondary consideration and they were prepared, if necessary, to pay considerably more for these reports than they had previously paid. In this connection the Committee noted that the cost of the bi-weekly

reports was Rs. 2,800 a year for the full period from the 1st July to the 15th of February and stated that if the issue of the daily reports were restricted to nine months from May to January inclusive they presumed the cost of the bi-weekly reports would be slightly under that sum. They asked the Director-General to inform them whether these figures were correct.

With reference to the question of how much this Chamber should pay for the insertion of the bi-weekly reports the Committee referred the Director-General to the last sentence in his letter in which he stated that "since the crop reports are published directly on behalf of the Chamber solely for their use I am instructed to ask the Chamber to bear the total cost" and observed that previous to 1889 the crop reports were collected and printed by this Chamber and issued to its members; but in that year, in order that the general commercial public might obtain the benefit of these reports, the Chamber agreed to their being inserted in the daily weather report issued by Government. The Chamber was, however, still paying the cost of collection and printing.

In view of these facts the Committee took exception to the remark of the Director-General that the crop reports were solely for the use of the Chamber and pointed out that the crop reports were of interest and value to almost all of the subscribers to the daily reports and that if the Chamber were to revert to its previous practice of issuing the crop reports as a separate publication they had reason to believe that the circulation of the daily weather report would appreciably decrease with the result that the Government of India would find it still more difficult to recoup the overhead charges of that publication.

In acknowledging receipt of the Chamber's letter the Director-General of Observatories expressed his regret that longer notice could not be given to the Chamber before the introduction of the changes, but that this was inevitable in order to secure the savings which he was ordered to effect during the current official year.

After dealing at some length with the various items of expenditure incurred in connection with the Bombay Daily Weather Report the Director-General drew the attention of the Committee to the Daily Telegraphic Weather Summary issued by the Simla office and which arrived in Bombay daily at 2 p.m. This summary gave a general description of the rainfall throughout the country and was, it was asserted, for areas such as the Punjab and the United Provinces, based upon much more complete information than was provided in the Bombay Daily Weather Report; also the Indian Daily Weather Report delivered in Bombay three days after the date of publication contained detailed information for those who desired it.

In connection with the bi-weekly Crop and Weather Report the Director-General expressed his regret that the members of the Chamber had been inconvenienced by its discontinuance during the month of January. With regard to his remarks to the effect that the crop reports were solely for the use of the Chamber and to which the Committee had taken exception, the Director-General explained that he had no intention of belittling the public spirit of the Chamber but intended to convey the fact that the provision of such information lay entirely outside the province of his department and that the reports were published in the Bombay Daily Weather Report simply because the Chamber paid

for them. The Meteorological Department were not justified in competing with the Departments of Agriculture and Industries by publishing material which they reckoned to give to the public.

With reference to the question of the cost of the Crop Report for the period from July to January the Director-General pointed out that it would amount to Rs. 2,600, excluding the charges for printing, etc., which were covered by subscription; but the Daily Weather Report would in future not be printed from November to April and it was not quite clear as to what would be the arrangements for the issue of the bi-weekly Weather Report during these months. The Director-General added that it was certain, however, that the Government of India would not allow his department to bear any of the charges connected with them and he suggested a reversion to the old arrangement by which the Chamber printed these reports throughout the year and the publications of his department were confined to their true sphere.

In thanking the Director-General of Observatories for the careful consideration which he had given to their letter the Committee informed him that they were still of the opinion expressed in their previous reference regarding the inconvenience that would be caused by the restricted issue of the Bombay Daily Weather Report; but in view of the facts set out by him regarding the Daily Telegraphic Summary and the all-India Daily Report and of the reasons of economy which had led to the restricted issue of the report the Committee stated that they had decided not to press this question any further.

The increased cost of the subscription to the Bombay Daily Weather Report necessitated certain consequential

changes in the terms of its issue by the Chamber to members. Up to the 1st January 1923 the Report was issued during all the twelve months of the year and the half-weekly Crop and Weather Report was embodied therein for the 7½ months from the beginning of July to the middle of February. The price charged to the public was Rs. 2 per month per copy, but the Chamber paid the Government an inclusive charge of Rs. 1,500 per year for which every member of the Chamber received a free copy of the Report; in addition the Chamber contributed Rs. 1,020 per year towards the expenses of collecting the information contained in the half-weekly Crop and Weather Report.

As may be seen from the foregoing summary of the correspondence between the Indian Meteorological Department and the Chamber the Report will henceforth be issued only during the six months from the beginning of May to the end of October and the half-weekly Crop and Weather Report will be inserted only during the four months from the beginning of July to the end of October. The charge to the public was raised to Rs. 3-8 per month per copy, and the members of this Chamber may be supplied with copies only on payment of that rate of subscription, namely, Rs. 3-8 per month per copy, which equals Rs. 21 per year per copy. In addition the Chamber was asked to contribute Rs. 1,500 towards the expenses of the half-weekly Report instead of their previous contribution of Rs. 1,020.

The Committee reluctantly decided that it would no longer be possible for members to receive free copies of the Bombay Daily Weather Report. To supply members with free copies at the increased subscription rate would cost over Rs. 3,200 per year, in addition to the Rs. 1,500 that the Chamber contributes towards the cost of the half-weekly Report.

The Committee accordingly informed all members that copies of the Report, the issue of which re-commenced at the beginning of May, would not in future be delivered free to members, but that arrangements would be made with the Meteorologist, Bombay, for copies to be supplied direct to such members as desired to be furnished with them, the cost being recouped in due course from the members in question. (*Appendix* **Z-2.**)

List of Acts affecting commerce and industry passed by the Indian Legislature during the year 1923.

III.	Cotton Transport Act.
IV.	Indian Mines Act.
V.	Indian Boilers Act.
VIII.	Workmen's Compensation Act.
IX.	Indian Factories (Amendment) Act.
X.	Indian Paper Currency Act.
XII.	Criminal Law (Amendment) Act.
XIV.	Indian Cotton Cess Act.
XV.	Indian Income-tax (Amendment) Act.
XVIII.	Code of Criminal Procedure (Amendment) Act.
XX.	Indian Penal Code (Amendment) Act.
XXI.	Indian Merchant Shipping Act.
XXVI.	Code of Civil Procedure (Amendment) Act.
XXVII.	Indian Income-tax (Further Amendment) Act.
XXVIII.	Indigo Cess (Repealing) Act.
XXIX.	Code of Civil Procedure (Amendment) Act.
XXXV.	Code of Civil Procedure (Further (Amendment) Act.
XXXVI.	Indian Paper Currency (Amendment) Act.
XXXVII.	Code of Civil Procedure (Second Amendment) Act.
XXXVIII.	Land Acquisition (Amendment) Act.
XXXIX.	Indian Ports (Amendment) Act.
XL.	Indian Electricity (Amendment) Act.
XLIII.	Indian Stamp (Amendment) Act.

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the imports of coal into Bombay by sea and rail in the years 1917 to 1923 is printed for the information of members:—

From	1917.	1918.	1919.	1920.	1921.	1922.	1923.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners).	2,276	1,230	1,630	283	214,389	233,156	84,518
Do. (Railways) ..	..	..	..	..	152,142	295,235	9,000
Australia (Private Owners)	7,275	..	1,604	5,863	13,291	12,764	25,963
Do. (Railways) ..	..	..	..	..	49,177	5,615	..
Japan (Private Owners) ..	191	613	700	3,297	18,320	48,154	1,483
Do. (Railways)	..	..	..	..	6,050	..	..
Africa (Private Owners).	12,341	35,698	33,480	14,590	146,228	185,920	294,776
Do. (Railways) ..	..	..	..	..	248,820	7,140	..
Other Ports (Private Owners)	30	90	..	302	..	..	..
Other Ports (Railways)..	..	..	..	..	..	..	..
Calcutta (Private Owners).	..	..	9,065	294,972	432,076	70,462	96,515
Do. (Railways) ..	..	..	..	..	53,687	..	..
Total—By Sea ..	22,113	37,631	46,388	319,307	1,334,190	857,846	512,250
Total—By Rail ..	2,480,792	1,365,404	1,353,724	963,262	413,204	207,471	210,610
Grand Total ..	2,502,905	1,403,035	1,400,112	1,282,569	1,747,394	1,065,267	722,860

WHEAT.

The undermentioned notes have been made from the final general memorandum of the Wheat Crop of 1922-23:—

The total area was estimated at 30,835,000 acres as against 28,207,000 acres the previous year, thus showing an increase of 2,628,000 acres or 9·31 per cent.; the total yield of the crop, which has already been harvested, was estimated at 9,891,000 tons as compared with 9,830,000 tons last year or an increase of 61,000 tons or ·51 per cent.

The detailed figures are as follows :—

(1) *Area (in thousand acres).*

Provinces and States.	1922-23.	1921-22.	Increase or Decrease.
	Acres.	Acres.	Acres.
Punjab (*a*)	10,870	9,981	+ 889
United Provinces (*a*)...	7,099	6,906	+ 193
Central Provinces and Berar (*a*)	3,104	2,525	+ 579
Bombay (*a*)	1,918	1,959	— 41
Bihar and Orissa (*b*)	1,266	1,133	+ 133
North-West Frontier Province	1,138	938	+ 200
Sind (*a*)...	533	464	+ 69
Bengal	125	124	+ 1
Delhi	40	41	— 1
Ajmer-Merwara	16	19	— 3
Central India excluding Gwalior	1,745	1,507	+ 238
Gwalior	1,221	1,042	+ 179
Hyderabad	700	644	+ 56
Rajputana	989	850	+ 139
Baroda	65	69	— 4
Mysore	6	5	+ 1
Total ...	30,885	28,207	+ 2,678

(*a*) Including Indian States.
(*b*) Excluding estimates for certain Orissa and Chota Nagpur Feudatory States which report an area of 2,700 acres under wheat this year with a yield of 700 tons, as against 2,300 acres and 500 tons last year.

(2) *Yield (in thousand tons).*

Provinces and States.	1922-23.	1921-22.	Increase or Decrease.	Yield per acre.	
				1922-23.	1921-22.
	Tons.	Tons.	Tons.	lbs.	lbs.
Punjab (*a*)...	3,688	4,185	— 497	760	939
United Provinces (*a*)	2,611	2,699	— 88	824	875
Central Provinces and Berar (*a*).	1,061	698	+ 363	766	619
Bombay (*a*)	413	401	+ 12	482	459
Bihar and Orissa (*b*) ...	518	546	— 28	917	1,079
North-West Frontier Province.	312	262	+ 50	614	626
Sind (*a*)	160	135	+ 25	672	652
Bengal	29	26	+ 3	520	470
Delhi	25	18	+ 7	1,400	983
Ajmer-Merwara	4	6	— 2	560	707
Central India excluding Gwalior.	443	306	+ 137	569	455
Gwalior	324	284	+ 40	594	611
Rajputana	221	189	+ 32	501	498
Hyderabad	62	54	+ 8	198	188
Baroda	19	20	— 1	655	649
Mysore	1	1	...	259	286
Total ...	9,891	9,830	+ 61	719	781

(*a*) Including Indian States.
(*b*) Excluding estimates for certain Orissa and Chotta Nagpur Feudatory States which report an area of 2,700 acres under wheat this year with a yield of 700 tons, as against 2,300 acres and 500 tons last year.

The following figures show the total acreage and outturn of wheat in each official year from 1884-85 to 1922-23:—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,123,000
1890-91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893-94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,674
1899-1900	18,687,782	5,357,142
1900-01	23,867,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540
1906-07	28,536,000	8,185,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12	31,141,000	9,924,500
1912-13	29,524,000	9,715,000
1913-14	28,475,000	8,358,000
1914-15	32,475,000	10,091,000
1915-16	30,320,000	8,652,000
1916-17	32,940,000	10,234,000
1917-18	35,487,000	9,922,000
1918-19	23,798,000	7,508,000
1919-20	29,949,000	10,122,000
1920-21	25,783,000	6,706,000
1921-22	28,207,000	9,830,000
1922-23*	30,835,000	9,891,000

* The figures for 1922-23 are subject to revision.

The fluctuations in the total Exports of Wheat from India to Foreign Countries during the last 42 years are shown below :—

(1881-82 to 1922-23).

Worst years.			Best years.		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1882-83 ...	709,688	6,08,88,136	1881-82 ...	995,050	8,62,00,618
1884-85 ...	792,494	6,31,60,182	1883-84 ...	1,050,070	8,89,58,112
1887-88 ...	676,908	5,56,23,733	1885-86 ...	1,053,446	8,00,53,311
1889-90 ...	690,110	5,79,26,147			
1890-91 ...	716,024	6,04,24,260	1886-87 ...	1,113,181	8,62,59,856
1892-93 ...	748,672	7,44,03,835	1888-89 ...	880,570	7,52,32,794
1893-94 ...	607,842	5,19,39,850	1891-92 ...	1,515,335	14,38,20,022
1894-95 ...	344,506	2,56,62,468			
1895-96 ...	500,208	3,91,43,765	1898-99 ...	976,024	9,71,96,877
1896-97 ...	95,531	83,64,498	1903-04 ...	1,295,565	11,08,89,546
1897-98 ...	119,630	1,34,11,515	1904-05 ...	2,120,025	17,90,60,692
1899-1900...	485,204	3,90,94,963			
1900-01 ...	2,501	3,00,832	1905-06 ...	939,523	8,53,43,996
1901-02 ...	366,090	3,25,59,204	1906-07 ...	801,445	7,25,44,650
1902-03 ...	514,607	4,51,53,570	1907-08 ...	880,459	8,58,50,350
1908-09 ...	109,757	1,34,00,777			
1914-15 ...	706,383	8,32,04,161	1909-10 ...	1,050,574	12,70,90,884
1915-16 ...	652,879	8,44,06,594	1910-11 ...	1,266,150	12,95,82,291
1916-17 ...	748,913	9,15,34,812	1911-12 ...	1,361,166	13,34,84,580
1918-19 ...	476,103	6,75,30,929			
1919-20 ...	8,642	20,36,604	1912-13 ...	1,660,163	17,69,37,226
1920-21 ...	237,665	4,10,03,185	1913-14 ...	1,202,205	13,13,33,561
1921-22 ...	80,809	1,46,82,887	1917-18 ...	1,454,374	19,00,27,665
1922-23 ...	220,194	3,44,02,127			

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1922-23.

Share of each Province of Area and Yield for 1921-22 and 1922-23.

Provinces and States.	Area.			Yield.			Increase or Decrease in last and current years (1921-22 and 1922-23).			
	Average of preceding 5 years.	Of last year's crop, 1921-22.	Of current year's crop, 1922-23.	Average of preceding 5 years.	Of last year's crop, 1921-22.	Of current years' crop, 1922-23.	Area.	Percentage.	Yield	Percentage.
British Provinces.	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Punjab	8,728,000	8,789,000	9,620,000	2,765,000	3,644,000	3,237,000	+ 831,000	9·45	— 407,000	11·16
United Provinces...	6,597,000	6,809,000	6,993,000	2,722,000	2,673,000	2,577,000	+ 184,000	2·70	— 96,000	3·59
Central Provinces and Berar ...	3,258,000	2,448,000	3,008,000	755,000	679,000	1,030,000	+ 560,000	22·87	+ 351,000	51·69
Bombay	1,397,000	1,501,000	1,526,000	300,000	278,000	267,000	+ 25,000	1·67	— 11,000	3·95
Bihar and Orissa* ...	1,141,000	1,133,000	1,266,000	481,000	546,000	518,000	+ 133,000	11·73	— 28,000	5·12
N.-W. Frontier Province ...	963,000	938,000	1,138,000	247,000	262,000	312,000	+ 200,000	21·32	+ 50,000	19·08
Sind	505,000	432,000	502,000	168,000	126,000	149,000	+ 70,000	16·20	+ 23,000	18·25
Bengal	120,000	124,000	125,000	31,000	26,000	29,000	+ 1,000	0·80	+ 3,000	11·53
Delhi	32,000	41,000	40,000	12,000	18,000	25,000	— 1,000	2·43	+ 7,000	38·88
Ajmer-Merwara ...	17,000	19,000	16,000	6,000	6,000	4,000	— 3,000	15·78	— 2,000	33·33
Total British Provinces...	22,758,000	22,234,000	24,234,000	7,487,000	8,258,000	8,148,000	+2,000,000	0·89	— 110,000	1·33
Indian States.										
Punjab States ...	1,127,000	1,192,000	1,250,000	371,000	541,000	451,000	+ 58,000	4·86	— 90,000	16·63
United Provinces State (Rampur).	(a) ...	97,000	106,000	(a) ...	26,000	34,000	+ 9,000	9·27	+ 8,000	30·76
C. P. States ...	120,000	77,000	96,000	24,000	19,000	31,000	+ 19,000	24·67	+ 12,000	63·15
Bombay States ...	411,000	458,000	392,000	127,000	123,000	146,000	— 66,000	14·41	+ 23,000	18 69
Sind States... ...	19,000	32,000	31,000	5,000	9,000	11,000	— 1,000	3·12	+ 2,000	22·22
Central India excluding Gwalior.	1,910,000	1,507,000	1,745,000	324,000	300,000	443,000	+ 238,000	15·79	+ 137,000	44·77
Gwalior	1,178,000	1,042,000	1,221,000	280,000	284,000	324,000	+ 179,000	17·17	+ 40,000	14·08
Rajputana ..	989,000	850,000	989,000	202,000	189,000	221,000	+ 139,000	16·35	+ 32,000	16·93
Hyderabad ...	1,034,000	644,000	700,000	42,000	54,000	62,000	+ 56,000	8·69	+ 8,000	14·81
Baroda	78,000	69,000	65,000	(a) ...	20,000	19,000	4,000	5·79	— 1,000	5·00
Mysore	4,000	5,000	6,000	1,000	1,000	1,000	+ 1,000	20·00	.....	.....
Total Indian States	6,870,000	5,973,000	6,601,000	1,376,000	1,572,000	1,743,000	+ 628,000	10·51	+ 171,000	10·87
GRAND TOTAL..	29,628 000	28,207,000	30,835 000	8,863,000	9,830,000	9,891,000	+2,628,000	9·31	+ 61,000	0·62

* Excluding estimates for certain Orissa and Chota-Nagpur Feudatory States which report an area of 2,700 acres under wheat this year with a yield of 700 tons as against 2,300 acres and 500 tons last year. (a) Not available.

The course of retail prices of Wheat, as given in the *Gazette of India*, has been recorded in the reports for the last 30 years, and is here brought up-to-date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	2·88	16·19	18·06	15·12
,,	1895	21·62	15·19	14·56	14·56
,,	1896	14·25	12·25	13·88	13·87
,,	1897	8·25	8·38	9·00	7·75
,,	1898	14·37	12·94	11·19	9·56
,,	1899	17·50	17·19	15·00	12·94
,,	1900	14·82	12·31	9·44	7·62
,,	1901	11·23	10·5	8·87	8·18
,,	1902	15·56	14·31	12·75	9·19
,,	1903	15·01	14·75	13·84	10·25
,,	1904	16·85	15·67	14·76	13·24
,,	1905	15·30	12·95	14·32	12·34
,,	1906	14·04	11·40	12·30	8·88
,,	1907	16·57	12·73	14·72	9·90
,,	1908	8·56	7·81	8·25	7·75
,,	1909	8·88	9·48	10·13	7·93
,,	1910	11·33	10·26	11·18	8·48
,,	1911	14·50	13·40	13·96	10·04
,,	1912	11 49	11·50	11 96	8·47
,,	1913	10·99	11·01	11·21	8·78
,,	1914	10·85	9·69	10·09	8·72
,,	1915	7·92	7·37	8·59	7·60
,,	1916	10·80	9·82	10·43	8·39
,,	1917	9·35	9·26	9·85	8·65
,,	1918	8·15	8·40	8·69	6·06
,,	1919	6·99	6·25	5·35	4·00
,,	1920	7·28	6·38	5·80	4·94
,,	1921	6·36	6·72	6·35	4·91
,,	1922	4·72	5·23	5·65	4·68
,,	1923	9·58	7·92	8·30	5·80
April	1923	9·40	8·51	8·68	5·86

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	* Year 1921-22.	† Year 1922-23.
Bombay Proper	·214	·185	·174
Provinces supplying Bombay ...	·204	·230	·268
All-India	·299	·348	·320

* Revised figures. † Figures subject to correction.

COTTON.

The relatively good prices obtainable for cotton during the Monsoon of 1922 and the timely arrival of the Monsoon caused an increase of about 14 per cent. in the cotton acreage. Growing conditions were above the average. Late rains in November caused considerable damage to the quality of the Oomra and Moghlai Crops, but did not reduce the quantity. Excessive rains in the United Provinces played havoc with the crop in that district. In the South the rain was under normal and the resultant yield was small. In other districts conditions were excellent particularly on the Gujerat side, where the outturn of Broach and Dhollera cotton was on a record scale. The quality of the former was the best for several years.

The following figures show the movement of cotton bales through Bombay during the season :—

Stocks on 1st September 1922, (including mill stocks)		967,000
Arrivals for year ending 31st August 1923.		3,641,000
		4,608,000
Exports 1-9-1922 to 31-8-1923—		
Europe	851,000	
China	378,000	
Japan	1,708,000	
Coast Ports	53,000*	
		2,990,000
Up country by Rail		108,000
Bombay Mill consumption ...		1,060,000
Carry over 31st August 1923... ..		450,000
		4,608,000

* Includes 8,000 bales for United States of America.

N.B.—When taking stock on the 31st August 1923, the East India Cotton Association discovered that the actual stock of cotton in Bombay on that date was 692,395 bales as compared with the figure of 450,000 given above.

In a Circular issued by the Association on the 21st December 1923 it was explained that for the purpose of arriving at the estimated stock of raw cotton held by exporters, dealers and mills in Bombay the Association had assumed the average monthly mill consumption to be 90,000 bales whereas the actual consumption was in reality much less. The Circular proceeded to state that future statistics would be based on the corrected figures, namely 75,000 bales.

In the Chamber's report for next year the opening stocks will accordingly be shown as 692,000 bales instead of 450,000 bales.

The season opened with the unsuccessful corner in September Oomra, which during the month of October brought about a chaotic condition of affairs in the local bazaar. The failure of the speculative bull brought losses upon local traders of not less than one crore of rupees and most of this had to be borne by jobbers in the Marwari Bazaar. With the exception of this crisis, trade moved freely and the Clearing House of the East India Cotton Association worked successfully.

Fairly wide fluctuations were experienced. On the 1st September 1922, Broach for April/May 1923 delivery was quoted at Rs. 488, declined to Rs. 400 by the end of September and from this date, with fluctuations, gradually advanced to Rs. 582 on that 8th March. This price was the highest of the season. Thereafter prices sagged away, the July/August contract running out at Rs. 490. Trading in new crop Broach commenced on the 4th June at Rs. 485, and after moderate fluctuations it was quoted at Rs. 452 at the end of the season.

The Port Trust cotton depot at Sewri was opened by His Excellency the Governor on the 31st March 1923. During the last few months of the season the trade was busy making arrangements for the transfer of the market from Colaba.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Seasons ending 31st August in each case):—

Varieties.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	173,785	196,138	363,057	252,352	355,071	361,633
Central India	70,337	176,068	219,617	262,329	226,427	313,158
Barsi Nugger	67,391	104,564	200,299	61,421	224,223	217,580
Hyderabad-Gaorani	28,179	95,986	133,512	72,100	149,762	128,812
Berar	250,217	449,838	632,578	415,881	763,045	666,233
Central Provinces	51,643	217,606	268,287	270,833	267,147	272,566
Dholleras	401,635	67,987	271,785	198,353	317,414	440,075
N.-W. Provinces	137,284	86,449	182,894	166,729	170,053	84,929
Rajputana	46,960	56,558	53,379	95,012	153,576	135,270
Sind-Punjab	291,325	479,636	388,316	281,170	220,121	276,592
Broach	216,248	201,794	275,393	240,822	222,630	414,378
Compta-Dharwars	240,766	159,725	186,918	252,996	147,400	132,693
Westerns-Northerns	192,189	152,221	160,318	112,046	63,574	85,340
Cocanada	29,348	14,653	10,925	17,493	8,365	4,182
Tinnevelly and Cambodia	82,099	65,978	57,957	63,857	64,238	47,384
Persians	1,370	2,649	2,841	292	3,226	5,737
Americans	2	1,265	.....	81,105	23,058	1,632
Egyptians	... ..	121	.....	2,699	2,050	1,421
Africans (East)	25,667	13,797	18,948	31,226	78,215	51,069
Comilla, Burmah and other Sorts					2,884	603
Total ...	2,306,445	2,543,033	3,427,024	2,878,716	3,462,479	3,641,287

Comparative Statement showing the actual clearances of Cotton from Bombay to different ports during the years 1923 and 1922.

To	1923. Six months ending 30th June.	1923. Six months ending 31st December.	1923. Total for 12 months.	1922. Six months ending 30th June.	1922. Six months ending 31st December.	1922. Total for 12 months.	Increase or Decrease.	Percentage.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
London	88	5	93	15	.....	15	+ 78	520·00
Liverpool	81,168	69,493	150,661	29,033	48,455	77,488	+ 73,163	94·41
Manchester	17	1,137	1,154	.....	.....	...	+ 1,154	...
Marseilles	3,877	805	4,682	(E) 3,344	(J) 1,621	4,965	— 283	5·69
Havre	10,038	2,287	12,325	6,499	3,229	9,728	+ 2,597	26·69
Dunkirk	63,117	48,018	111,135	43,737	32,509	76,246	+ 34,889	45·75
Antwerp (for orders).	.....	3,604	3,604	.....	.....	.....	+ 3,604	...
Antwerp	(A) 47,123	29,932	77,055	(F) 50,306	41,401	91,707	14,652	15·97
Ghent	50,295	53,961	104,256	29,608	27,702	57,310	+ 46,946	81·91
Copenhagen	.....	.....	.....	.....	55	55	— 55	...
Rotterdam	1,670	6,306	7,976	1,100	774	1,874	+ 6,102	325·61
Gothenburgh ...	334	495	829	.....	220	220	+ 609	276·81
Christiania... ...	120	.....	120	.....	.....	.....	+ 120	...
Malmoe	990	330	1,320	220	440	660	+ 660	100·00
Bergen	112	.....	112	112	112	224	— 112	50·00
Hamburg	65,169	46,394	111,563	66,847	53,529	120,376	— 8,813	7·32
Bremen	12,914	2,091	15,005	1,100	3,995	5,095	+ 9,910	104·50
Bremen or Weserhafen	.....	.....	.....	.....	330	330	— 330	...
Danzig	.....	.....	.....	.....	55	55	— 55	...
Bilbao...	.....	.....	.....	270	.....	270	— 270	...
Passages	1,120	470	1,590	425	700	1,125	+ 465	41·33
Malaga	...	.....	.....	100	.....	100	— 100	...
Barcelona	33,253	19,944	53,197	22,463	14,130	36,593	+ 16,604	45·37
Trieste	(B) 61,418	(D) 68,640	130,120	(H) 17,223	(K) 20,887	38,110	+ 92,010	241·44
Trieste or Venice ...	.. ...	3,864	3,864	110	. ...	110	+ 3,754	...

Comparative Statement showing the actual clearances of Cotton from Bombay to different ports during the years 1923 *and* 1922—contd.

To	1923. Six months ending 30th June.	1923. Six months ending 31st December.	1923. Total for 12 months.	1922. Six months ending 30th June.	1922. Six months ending 31st December.	1922. Total for 12 months.	Increase or Decrease.	Percentage.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
Venice	(C) 30,962	40,289	71,251	15,719	(M) 18,366	34,085	+ 37,166	109·03
Verfice (for orders) ..	.....	1,015	1,015	.....	.....	.....	+ 1,015	...
Genoa	50,488	44,715	95,203	21,199	32,351	53,550	+ 41,653	77·78
Genoa or Naples ...	.....	110	110	.....	1,120	1,120	— 1,010	90·17
Naples	11,630	9,950	21,580	10,033	7,230	17,263	+ 4,317	25·00
Neghorn	.....	100	100	.....	.....	.....	+ 100	...
Piraeus	250	.....	250	.....	... ...	... ..	+ 250	...
Salonica	550	.....	550	.....	.....	....	+ 550	...
Smyrna	300	... ..	300	255	800	1,055	— 755	71·56
New York	7,117	3,613	10,730	1,600	695	2,295	+ 8,435	367·53
Boston	550	112	662	550	50	600	+ 62	10·33
Melbourne	96	4	100	200	200	400	— 300	75·00
Colombo	2,083	2,014	4,097	1,387	3,556	4,943	— 846	17·11
Japanese ports ...	1,247,734	344,772	1,592,506	698,014	640,111	1,338,125	+ 254,381	19·01
Chinese ports ...	353,378	30,398	383,776	327,792	20,961	348,753	+ 35,023	10·04
Other Foreign ports	28	13	41	.....	18	18	+ 23	127·77
Calcutta and Coast ports	25,899	10,381	36,280	31,149	15,584	46,733	— 10,453	22·36
Total ...	2,163,940	845,262	3,009,202	1,380,410	991,186	2,371,596	+ 637,606	26·88

N. B.—The totals for each port cannot be taken separately as showing the actual imports of the country to which the said port belongs—for, in some cases the named port is used as a transhipping port to other countries, as the undermoted notes will show :—

1923—(A) Including 550 bales for Germany. (B) 28,521 Austria. (C) 220 Spain. (D) 22,096 Austria.

1922.—(E) Including 850 bales for Spain. (F) 560 Germany. (H) 275 Germany, 12,783 Austria. (J) 100 Spain. (K) 18,292 Austria. (M) 275 Austria.

The following table gives the actual clearances of Cotton from Bombay to different countries during the years ending 31st December 1923 and 1922 :—

Country of final destination.	1923.	1922.
	F. P. Bales.	F. P. Bales.
United Kingdom	151,898	77,503
France	128,142	89,989
Belgium	184,253	148,457
Holland	8,088	1,874
Denmark	.....	55
Norway	232	224
Sweden	2,149	880
Germany	127,118	126,691
Spain	55,007	39,038
Austria	51,793	32,550
Italy	271,230	111,413
Greece	800	.....
United States of America ...	11,392	2,895
Smyrna	300	1,055
Australia	100	400
Japan	1,592,506	1,338,125
China	383,776	348,753
Ceylon...	4,097	4,943
Other Countries	41	18
India (Calcutta and Coast Ports)	36,280	46,733
Total ...	3,003,202	2,371,596

RAINFALL AT BOMBAY, 1843 TO 1923.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1923, is published for the information of members :—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846	..	..	..	..	..	26·41	13·19	6·65	6·65	1·03	..	..	73·93
1847	0·09	0·02	..	0·31	1·40	37·56	16·46	5·68	5·68	0·28	5·53	..	76·01
1848	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849	0·34	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	..	82·14
1855	..	..	..	..	..	29·18	11·83	3·82	5·29	9·06	..	..	50·18
1856	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872	..	..	..	..	0·06	24·43	24·84	9·40	15·89	1·07	..	..	76·48
1873	..	0·05	..	..	0·51	20·36	19·68	23·96	7·77	0·07	..	..	69·70
1874	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875	0·07	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876	..	..	..	..	0/01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880	..	0·01	0·02	..	..	21·48	18·37	3·36	22·80	1·18	..	..	67·04
1881	..	..	0·04	..	0·36	15·29	20·47	19·06	4·56	4·17	0·09	..	73·04
1882	..	0·04	0·02	0·08	0·02	27·54	26·04	3·63	10·08	1·12	0·03	..	69·23
1883	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886	..	..	..	0·01	0·06	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891	..	..	0·22	..	..	13·99	32·48	9·64	22·53	1·04	..	..	77·20
1892	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·12
1893	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899	..	..	..	1·87	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900	..	..	..	..	..	18·26	25·75	17·02	7·49	..	..	..	69·12

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	...	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81·45
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	16·78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93
1917 ..	..	1·68	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·54
1918 ..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	16·31	31·30	0·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	7·19	43·26	8·72	18·32	..	..	..	77·56

RAINFALL OF THE YEAR 1923.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

	STATIONS.	From 1st May 1923 to 31st May 1923.			From 1st June to 31st Oct. 1923.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Persian Gulf.	Bushire						
	Do. 30th	0	0·02	—0·02	0·25	0·07	+0·18
	Jask ..	0	0	0	1·81	0·12	+1·75
	Muskat	0	0	0	0·79	0·25	+0·54
	Do. 30th						
Punjab.	Multan	0·05	0·29	—0·24	4·64	5·08	—0·44
	Rawalpindi	4·37	1·30	+3·07	15·17	23·01	—7·84
	Lahore	1·21	0·72	+0·49	11·32	15·10	—3·78
	Hissar	0·98	0·55	+0·43	19·59	11·69	+7·90
	Ambala	1·67	0·85	+0·82	20·11	24·15	—4·04
	Delhi ..	0·32	0·62	—0·30	24·91	23·04	+1·87
United Provinces	Agra ..				23·91	24·43	—0·52
	Mainpuri	0·93	0·49	+0·44	31·74	24·01	+7·73
	Jhansi	0·05	0·35	—0·30	30·51	33·91	—3·40
	Cawnpore	0·15	0·37	—0·22	40·11	33·26	+14·85
	Allahabad	0	0	0	35·07	36·36	—1·29

	STATIONS.	From 1st May 1923 to 31st May 1923.			From 1st June to 31st Oct. 1923.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Sind.	Jacobabad	0·07	0·13	—0·06	3·64	2·32	+1·32
	Karachi	0·01	0·0›	—0·04	3·98	5·90	—1·92
Rajputana.	Ajmer	0·30	0·53	—0·23	12·68	18·62	—5·94
	Jaipur	0·74	0·52	+0·22	18·84	21·98	—3·14
	Kotah	2·33	0·49	+1·84	42·27	26·26	+16·01
	Mount Abu	0	0·68	—0·68	31·19	58·55	—27·36
Kathiavar	Bhuj	0	0·06	—0·06	5·39	13·78	—8·39
	Dwarka	0	0·01	—0·01	4·36	12·79	—8·43
	Veraval	0	0·04	—0·04	7·17	18·07	—10·90
	Rajkot	0	0·16	—0·16	10·32	25·35	—15·03
	Bhavnagar Para	0·07	0·12	—0·05	17·55	20·13	—2·58
Gujarat	Surat	0	0·09	—0·09	25·95	40·23	—14·28
	Ahmedabad	0·26	0·11	+0·15	13·48	27·97	—14·49
	Deesa	0·02	0·18	—0·16	6·19	23·75	—17·56
Central India West.	Neemuch	0	0·44	—0·44	27·19	27·53	—0·34
	Indore	0	0.48	—0·48	33·13	31·26	+1·87
Central Provinces.	Jubbulpore	0·03	0·46	—0·43	74·19	51·28	+22·91
	Saugor	0·42	0·46	—0·04	62·76	42·02	+20·74
	Hoshangabad	0	0·49	—0·49	54·87	46 05	+8·82
	Khandwa	0	0·36	—0·36	20·60	27·72	—7·12
	Akola	0·12	0·36	—0·24	21·92	28·64	—6·72
	Amraoti	0	0·54	—0·54	19·72	29·97	—10·25
	Nagpur	0·03	0·75	—0·72	43·08	44·79	—1·71
	Chanda	0	0·62	—0·62	43·19	47·69	—4·50
	Raipur	0·42	0·90	—0·48	50·75	46·72	+4·03
Konkan	Bombay	0	0·64	—0·64	77·49	69·03	+8·46
	Ratnagiri	0	1·11	—1·11	92·78	97·34	—4·56
	Mormugao	0·93	1·68	—0·75	103·43	89·93	+13·50
	Karwar	0·26	2·61	—2·35	127·91	114·13	+13·78
Bombay Deccan.	Malegaon	0·12	0·79	—0·67	15·59	20·14	—4·55
	Ahmednagar	0	0·79	—0·79	17·47	19·48	—2·01
	Poona	1·06	1·08	—0·02	15·74	24·02	—7·28
	Sholapur	0·39	0·92	—0·53	20·56	25·08	—4·52
	Bijapur	0·01	1·20	—1·19	9·39	17·17	—7·78
	Belgaum	3·85	2·39	+1·46	48·38	43·59	+4·79
Hyderabad	Aurangabad	0	0·70	—0·70	20·54	24·83	—4·29
	Nizamabad (Indur.)	0	0·31	—0·31	28·46	36·77	—8·31
	Hyderabad	1·19	0·88	+0·31	21·78	27·67	—5·89
Malabar	Mangalore	3·18	5·77	—2·39	134·27	114·38	+19·89
	Calicut	0·64	7·78	—7·14	126·82	97·85	+28·97
	Cochin	4·50	11·78	—6·99	119·17	86 37	+32·80
Ceylon	Colombo	4·32	10·92	—6·60	55·61	35·36	+20·25
Madras (excluding Malabar & Mysore)	Masulipatam	0·14	1·18	—1·04	26·67	32·16	—5·49
	Bellary	1·83	1·95	—0·12	6·03	15·02	—8·99
	Cuddapah	0·29	1·61	—1·32	12 97	23·97	—11·00
	Madras	0·03	1·01	—0·98	26·01	27·18	—1·17
	Bangalore	4·49	4·16	+0·33	16·72	25·33	—8·61
	Coimbatore	0·67	2·34	—1·67	11·17	12·17	—1·00
	Trichinopoly	0·87	3·21	—2·34	14·73	18·54	—3·81
	Negapatam	0·03	1·68	—1·65	23·34	21·03	+2·31

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872	Not recorded	52,215	36,315	15,900	..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	..
Year ending 30th November 1874 ..	1,402,379	21,707	18,986	2,721	..
Do. 30th Nov. 1875	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,237
Do. 30th Nov. 1878	1,040,961	20,837	23,287	..	2,450
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,706	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	29,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	..
Do. 31st Dec. 1888	1,059,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	..
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,021	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	..
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,047,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,664,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,202,791	48,673	‡29,666	19,003	..
Do. 31st Dec. 1905	2,534,599	53,255	‡31,427	21,828	..
Do. 31st Dec. 1906	2,685,432	54,215	‡33,516	20,699	..
Do. 31st Dec. 1907	2,976,312	60,171	‡37,054	23,117	..
Do. 31st Dec. 1908	2,302,349	48,844	‡39,706	9,138	..
Do. 31st Dec. 1909	2,736,023	57,502	‡38,310	19,192	..
Do. 31st Dec. 1910	3,163,919	65,853	‡40,617	25,236	..
Do. 31st Dec. 1911	2,390,016	54,123	‡44,028	10,095	..
Do. 31st Dec. 1912	2,528,825	55,571	‡41,953	13,618	..
Do. 31st Dec. 1913	3,127,997	64,049	‡42,441	21,608	..
Do. 31st Dec. 1914	3,336,685	65,197	‡46,014	19,183	..
Do. 31st Dec. 1915	3,361,744	73,410	‡45,002	28,408	..
Do. 31st Dec. 1916	3,409,241	85,407	‡47,571	37,836	..
Do. 31st Dec. 1917	2,944,353	67,356	‡51,363	15,996	..
Do. 31st Dec. 1918	1,933,943	73,386	‡51,640	21,746	..
Do. 31st Dec. 1919	2,010,991	86,189	‡56,154	30,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	‡80,146	26,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	‡80,208	73,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	‡86,399	73,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	‡86,815	37,364	..

‡ Including Rs. 10,000 credited to Chamber's Fund for Office supervision.

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1923.

Year.	Net Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	..	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	..	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	..	....	..	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	..	....	..	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	..	....	..	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	..	....	..	12,856 12 9	1,933,043	73,386 8 3
1919	2,219,969	34,687 0 3	690,960	47,002 11 3	62	31 0 0	..	4,469 1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540 0 0	566,474	54,005 12 6	175	87 8 0	..	2,268 8 6	3,027,873	106,901 13 0
1921	2,884,521	88,578 12 6	573,280	63,370 8 9	57	28 8 0	..	2,093 6 0	3,407,858	154,071 3 3
1922	2,942,899	91,965 9 6	574,697	63,748 13 3	95	47 8 0	..	4,571 7 0	3,517,691	160,333 5 9
1923	2,024,508	63,265 14 0	668,323	7,951 2 3	4	2 0 0	..	2,960 7 6	2,692,835	124,179 7 9

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1923.

LIABILITIES.	Amount.		ASSETS.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Sundry Creditors—			Balance of loans to Members of the Staff	....	220 0 0
For Auditors' Fee and Bills for Statistical and Miscellaneous Printing, Stationery, Books and Periodicals, &c., for December 1923 unpaid	....	16,562 5 9	Interest accrued on Chamber's Investments of the General Fund and of the Provident Fund Depreciation Sinking Fund up to 31st December 1923 but not received	....	2,931 7 4
For contribution and interest due to the Chamber's Provident Fund.	....	7,557 7 8	Cost of Old Motor Car	4,813 0 0	
For amount of Sinking Fund for the purpose of extinguishing the contingent liability *re*: Depreciation in value of the Chamber's Provident Fund securities and guaranteed by the Chamber	....	21,096 10 9	*Less*—Depreciation at 25 per cent. previously written off	2,406 8 0	
				2,406 8 0	
			Less—Sale price received on the car sold	1,200 0 0	
				1,206 8 0	
			Less—Loss on Old Car written off ..	1,206 8 0	....
			Cost of New Office Motor Car ..	3,600 0 0	
			Less—Depreciation at 25 per cent. written off	900 0 0	2,700 0 0
Chamber of Commerce Accumulated Fund—			Chamber's Investments—		
Balance on 31st December 1922 ..	1,85,284 1 8		Government 6 per cent. Ten Year Income Tax Free Bonds, 1932, for Rs. 40,000 at cost	41,675 0 0	
			Government 6 per cent. Ten Year Income Tax Free Bonds, 1930, for Rs. 40,000 at cost	40,000 0 0	

Less—Excess of Expenditure over Income	48,073 12 1	1,36,310 5 7	Government 5½ per cent. Second Indian War Loan, War Bonds, 1928, for Rs. 71,000 at cost.. ..	71,437 8 0	1,53,112 8 0	
			Cost of 20 shares of the Bombay Telephone Company, Ltd.	....	920 0 0	
			Government 6 per cent. Ten Year Income Tax Free, Bonds, 1932, for Rs. 19,500 *re.* Provident Fund Depreciation Sinking Fund at cost ..	....	19,500 0 0	
			Cash—			
			With the Imperial Bank of India, Bombay, on Current Account ..	462 12 10		
			In hand	1,680 1 7	2,142 14 5	
Total Rs. ..	....	1,81,526 13 9	Total Rs. ..	....	1,81,526 13 9	

Examined and found correct.

C. B. SAYER,
Secretary.

A. F. FERGUSON & Co.,
Chartered Accountants.
Auditors.

BOMBAY, 13*th February* 1924.

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1923.* *Cr.*

EXPENDITURE.	Amount. Rs. a. p.	Rs. a. p.	INCOME.	Amount. Rs. a. p.	Rs. a. p.
To Office Rent	9,503 5 4		By Subscriptions from Chamber Members	52,560 0 0	
Printing Daily and Weekly Trade Returns, Manifests and other Statistical Returns and Contribution to the G. I. P. Railway and B. B. & C.I. Railway	60,239 1 0		Subscriptions from Associate Members.	750 0 0	
Statistical Department Salaries ..	22,999 0 0		Subscriptions for Publications	76,391 8 8	
Printing Miscellaneous Papers, Annual Reports for 1921 & 1922, &c. ..	23,647 6 0		Measurement Fees— Rs. a. p.		
Advertisements re: Meetings, Elections, etc.	166 8 0		Receipts 1,24,170 7 9		
Books and Periodicals	829 5 10		*Less*—		
Office Salaries	70,374 12 0		Rs a. p.		
General Charges including Petties, Postage, Telegrams, etc.	5,030 6 6		Salaries to Measurers and Sepoys, Printing, Stationery, etc. 76,930 13 10		
Fire Insurance Premium	23 7 6				
Subscription to Weather and Crop Reports	164 8 0				
Stationery	2,866 5 0				
Auditors' Fee for the year ended 31st December 1923	250 0 0				
Telephone Rent	440 0 0				
Law Charges	391 12 0				
Contribution, Interest, &c., paid to Provident Fund	13,131 11 9		Contribution to the Chamber's Establishment.. 10,000 0 0		
Donation to the Sydenham College of Commerce and Economics for the year 1923.	1,500 0 0		——— 86,939 13 10	37,239 9 11	
Membership Subscription to the British Imperial Council of Commerce for the year 1923	32 4 0		Contribution from the Measurement Fee Account to Chamber's Establishment as above	10,000 0 0	
Membership Subscription to the Associated Chambers of Commerce of India & Ceylon	640 0 0		Interest on Investments	8,774 0 0	
Loss written off against the old office Motor Car sold	1,206 8 0				
Depreciation written off against the cost of the new office Motor Car at 25 per cent.	900 0 0				

Cost of Petrol, oil, etc., for, and upkeep of the office Motor Car ..	2,921	8	0		Miscellaneous Receipts for copies of Tonnage Scale, etc.	453	11	6	
Furniture	3,572	0	0						
Passage money, &c., paid for Mr. C. B. Sayer, Secretary, to and from London	2,644	8	0		Contribution from the Bombay Millowners' Association	13,500	0	0	
Medical Expenses allowed to Mr. C. B. Sayer, Secretary	1,000	0	0						
Travelling expenses incurred by the Chairman and Secretary for attending the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta in January 1923..	685	4	0		Balance of Receipts over Expenditure on Arbitration Fees	845	0	0	
Cost of 2 Silver Caskets and Addresses of Farewell and Welcome to the retiring and incoming Governors, H. E. Sir George Ambrose Lloyd, G.C.I.E., D.S.O., and H. E. Lieut.-Col. The Right Hon'ble Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O.	1,020	0	0		Fees for issuing Certificates of Origin, etc.	253	0	0	
					Dividend received on the Shares of the Bombay Telephone Co., Ld. ..	45	0	0	
Cost of one new teak wood testing bin for fixing the tonnage scales of various articles	1,925	0	0						2,00,611 14 1
Expenses in connection with re-testing the tonnage scale of various commodities	1,213	8	9		Balance being excess of Expenditure over Income transferred to Chamber's Balance Sheet	....			48,973 12 1
Ground Rent paid to the Bombay Port Trust for the testing bin ..	100	0	0						
Income Tax and Super Tax paid on the Chamber's Excess of Income for the year 1921	11,167	9	0						
				2,49,585 10 2					
Total Rs. ..	....			2,49,585 10 2	Total Rs. ..				2,49,585 10 2

Examined and found correct.

A. F. FERGUSON & Co.,

Chartered Accountants.
Auditors.

BOMBAY, 13*th February* 1924.

C. B. SAYER,

Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1923.

RECEIPTS.	Amount.		EXPENDITURE.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
By Balance on 31st December 1922 ..	....	1,22,347 1 8	To Claims paid to Members of the Staff.	....	17,291 0 9
			Expenses incurred during the year..	....	580 1 0
Subscriptions paid by the Members of the Staff	....	12,697 2 9	Balance as under :—		
			Government Promissory Notes of the 3½ per cent. Loans of 1854-55 and 1900-01 for Rs. 6,000, as valued	3,780 0 0	
Contribution paid—					
			City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 32,000, as valued	23,360 0 0	
By the Chamber of Commerce ..	12,057 2 9		Port Trust Bonds at 4 per cent. for Rs. 21,000, as valued	15,540 0 0	
„ the Millowner's Association ..	640 0 0		Bombay Municipal Bonds at 4 per cent. for Rs. 3,500, as valued ..	2,730 0 0	
		12,697 2 9	Government 6 per cent. Ten year Income Tax Free Bonds, 1930, for Rs. 9,000, as valued ..	9,168 12 0	

Interest	....	6,716 14 0	Government 6 per cent. Ten year Income Tax Free Bonds, 1932, for Rs. 17,500, as valued ..	17,981 4 0		
Forfeitures	....	795 1 10	Government 5½ per cent. Second Indian War Loan, War Bonds, 1928, for Rs. 18,500, as valued ..	18,916 4 0		
			Government 5 per cent. Income Tax Free Loan, 1945-55, for Rs. 21,000, as valued	20,002 8 0		
				1,11,478 12 0		
			Add—Depreciation in value of the above securities guaranteed by the Chamber	14,601 14 0		
			Total cost of securities ..	1,26,080 10 0		
			Amount due by the Chamber ..	7,557 7 8		
			Cash in the Imperial Bank of India.	3,744 3 7		
					1,37,382 5 8	
Total Rs. ..	....	1,55,253 7 0	Total Rs. ..	....	1,55,253 7 0	

Examined and found correct.

A. F FERGUSON & Co.,

Chartered Accountants.

Auditors.

BOMBAY, 13*th February* 1924.

C. B. SAYER,

Secretary.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situate in the Province of Bombay.

3. The objects for which the Association is established are :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subjects involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade.

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures, and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds or trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful objects.

(19) To pay out of the funds of the Association the costs, charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or of any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining application for, or taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper.

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited,

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this 21st day of May, 1924.

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

PRELIMINARY.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

"British Subject" for the purposes of these Articles means :—

(*a*) Any person born within His Majesty's dominions and allegiance whose parents were natural-born or

naturalised British subjects, provided that such naturalised parents have entirely renounced all allegiance to any foreign State.

(*b*) Any person born out of His Majesty's dominions whose parents were natural-born British subjects.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. There shall be three classes of members, namely, Chamber Members, Associate Members and Honorary Members.

6. Every individual, firm, joint-stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the 29th day of February, 1924, shall *ipso facto* and without election be a Chamber or an Associate Member as the case may be, of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers, and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law, who are British subjects shall be eligible for election as Chamber Members.

8. Every person not being a British subject similarly engaged or interested, other than a subject of a State with which the British Empire was at war on the 25th March 1918, shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*, subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which all the members are British subjects and any company or corporation of British registration and management shall be eligible for admission as a Chamber Member.

(*b*) Any other firm, company or corporation not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March 1918, shall be eligible for admission as an Associate Member.

(*c*) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 25th March 1918, shall be deemed ineligible to continue a Chamber Member if, in the case of a firm, it shall cease to be composed entirely of partners who are British subjects and in the case of a company, or corporation, it shall cease to be of British registration and management, and upon the happening of any such events as aforesaid, the firm, company or corporation shall immediately give notice thereof to the Secretary

and the name of the firm, company or corporation shall be struck off the list of Chamber Members and entered in the list of Associate Members.

(*d*) Any firm, company or corporation being a member of either class shall be deemed ineligible to continue a member of the Chamber which, in the case of a firm, shall introduce as a partner, or, in the case of a company or corporation, shall elect as a Director, Agent or Manager any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th March 1918, and upon any such introduction or election as aforesaid (of which the firm, company or corporation shall immediately give notice to the Secretary) the name of the firm, company or corporation shall be struck off the list of members of the Chamber. In neither case shall the member whose name shall be so struck off the list of members of the Chamber be entitled to a refund of any portion of the annual subscription paid for the year in which the name of the member shall have been so struck off.

(*e*) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall send with the proposal form provided for by Article 13 of these Articles a declaration, in the case of a firm, by one of the partners of the firm and in the case of a company or corporation, by one of its Directors, or, in either case, by any manager or officer of any such firm, company or corporation duly authorised by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.

(*f*) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber, but only those persons, firms, companies or corporations who or which shall have been admitted to membership as Chamber Members shall be entitled to vote.

10. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any office in the Chamber, except as a member of a Sub-Committee of the Chamber, whereon he may vote. Subject as above Associate Members shall be entitled to all the privileges of Chamber Members.

11. Any firm, joint-stock company, or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

12. Subject to the provisions and restrictions contained in these Articles, the rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm, or by any person authorised by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

13. A candidate for election either as a Chamber or Associate Member whether an individual, a firm, or joint-stock company or other corporation shall be proposed by one and seconded by another Chamber Member. The proposal form shall be sent to the Secretary and shall state the name in full of the candidate, and in the case of a firm, the names of the partners thereof, their address, business and nationality, and if British, whether natural-

born or naturalised, and if naturalised, their previous nationality and date of naturalisation, and whether any of the partners has or have changed his or their name since the first of August 1914. If the candidate is a joint-stock company or other corporation, the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and shall state whether they are of British registration and management. In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

14. Upon receipt of an application for admission as set forth in Article 13 as a member of either class, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all Chamber Members stating the name of the candidate, together with the name of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the Members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b*) The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(*c*) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee, nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership.

(*f*) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of ballot.

15. The Committee shall decide any question which may arise as to the eligibility or otherwise under these Articles of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.

17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

18. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary of the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

19. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company or corporation.

20. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

21. Honorary Members shall not be required to subscribe to the funds of the Chamber.

22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any

member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

25. An individual who shall be expelled under Article 23 shall not be eligible for re-election.

26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

Honorary Members.

27. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental committee or sub-committee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, Chamber, Associate and Honorary, for the time being, and in which all the Committee shall at any time be empowered to call upon any member changes in membership from time to time taking place shall be recorded. Being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof whether admitted to membership as a Chamber Member or as an Associate Member.

OFFICERS.

31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary, Assistant Secretary and Auditor, shall act without remuneration.

32. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other Members, who shall be nominated as in these Articles provided.

33. The following shall be the first officers of the Chamber, namely :—

President :—

L. S. Hudson, Esq., M.L.C.

Vice-President :—

V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.

6. Major G. C. Richardson, D.S.O., M.C.
7. W. P. G. Taggart, Esq.

Secretary :—

C. B. Sayer, Esq.

Assistant Secretary :—

R. Ainscough, Esq.

Auditors :—

Messrs. A. F. Ferguson and Company.

34. The President, Vice-President and the nominated Members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or re-nomination.

35. Any Chamber Member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, shall be eligible for election as an officer of the Chamber.

36. During the tenure of office as President, Vice-President or as a nominated Member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated Member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation, as the case may be, shall be eligible for election or nomination as a Member of the Committee.

37. If the President, Vice-President or any nominated Member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

Election of Officers.

38. On or about the 1st December in each year the Secretary shall issue a notice to all Chamber Members calling upon them to submit within 14 days the names of any Chamber Members or duly qualified persons as defined in Article 35, who may be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all Chamber Members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentleman elected President shall be made known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed to obtain election as the President may be nominated for election as the Vice-President.

39. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Chamber Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven Members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

(*h*) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so

elected shall hold office until the next ensuing Annual General Meeting.

(*i*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

PRESIDENT.

40. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

41. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

VICE-PRESIDENT.

42. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

THE COMMITTEE.

43. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper

as to the summoning and holding of meetings of the Committee and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.

44. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

45. The President, or in his absence the Vice-President shall be *ex officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

46. Three members of the Committee shall form a *quorum* for the transaction of business.

47. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

48. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

49. Without prejudice to the general powers conferred by Article 48 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, established and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such Secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they may think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient.

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immoveable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber, such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the monies of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future.)

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

50. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations

working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

51. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

52. General Meetings of the Chamber shall be held at least once in every year and not more than fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General Meetings; all other General Meetings shall be called Special General Meetings.

53. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten Chamber Members of the Chamber, forthwith proceed to convene a Special General Meeting.

54. Any requisition made by the Chamber Members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

55. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them, may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

56. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

57. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

58. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

Proceedings of General Meetings.

59. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents ought to be transacted at an Annual General Meeting.

60. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

61. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

62. Three Chamber members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Chamber members present personally and entitled to vote.

63. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved ; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

64. At any adjourned meeting the Chamber members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters which

could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

65. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

66. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present, or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

67. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

68. At every General Meeting all questions shall be determined immediately by a show of hands.

69. A declaration by the Chairman of any General Meeting that a resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

70. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

71. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special

business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

72. Three months' notice at the least, specifying the place the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

VOTES OF MEMBERS.

73. Every Chamber Member shall have one vote.

74. Any number of representatives of a firm registered as a Chamber Member in their conventional name or of any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

MINUTES.

75. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers ;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee ;

(*c*) Of all orders made by the Committee and any Sub-Committee ;

(*d*) Of all resolutions and proceedings of General Meetings and of meetings of the Committee and any Sub-Committee ;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

76. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

77. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and books of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee or by the Chamber in General Meeting.

78. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

79. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the

Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement, report, and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

80. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every Chamber Member of the Chamber in the manner in which notice are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection of Chamber Members during a period of at least seven days before the meeting.

AUDIT.

81. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and balance sheet ascertained by one or more Auditor or Auditors.

82. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any Chamber Member of the Chamber, appoint an Auditor for the current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or officer

and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(c) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting unless notice of intention to nominate such person to the office of Auditor shall have been given by a Chamber Member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the Chamber Members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(d) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the Chamber Members in General Meeting in which case the Chamber Members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

83. The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

84. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

85. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

(*b*) Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

86. The balance sheet shall be signed on behalf of the Committee by two of the Members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

87. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Whenever any such error is dis covered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

NOTICES.

88. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

89. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAL.

90. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

91. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazaar Street, Bombay, Merchant J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this, 1st day of May, 1924.

Bye-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay.*

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

*These bye-laws also apply to the election of the Chamber's representatives on the Board of the City of Bombay Improvement Trust, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

Rules Regarding General Disputes and Arbitrations.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged:—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

Committees of Arbitration.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Rules for Surveys and Arbitrations on Piece-Goods.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpire drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows :—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following :—

Mr.	Vithaldas Damodar Govindji	.. (Messrs.	Damoder Govindji.)
,,	Motilal Valabhji	.. (,,	Motilal Keshavji.)
,,	Motilal Kanji	.. (,,	Kanji Dharamsey.)
,,	Harjiwan Walji	.. (,,	Harjiwan Walji.)
,,	Devidas Madhavji Thackersey, J.P.	(,,	Madhavji Thackersey.)
,,	Narandas Purshotam	.. (,,	Kavasji Framji & Co.)
,,	Lalji Govindji	.. (,,	Bhukandas Govindji.)
,,	Manmohandas Ramji, J.P.	.. (,,	Manmohandas Ramji.)
,,	Goculdas Jivraj	.. (,,	Ghella Dayal.)
,,	Vasanji Naranji	.. (,,	Jugjiwandas Vasanji.)
,,	Dhanjibhai Ardeshar	.. (,,	Hormusji Khurshedji.)
,,	Balvantrai Ramchandra	.. (,,	Bhalchandra Balvant.)
,,	Natvarlal Narandas	.. (,,	Natvarlal Keshavlal.)
,,	Mathuradas Haribhai	.. (,,	Mathuradas Chatrabhuj.)
,,	Naranji Dayal	.. (,,	Premchand Chhaganlal.)
,,	Mangaldas Gopalji	.. (,,	Chhotalal Mangaldas.)
,,	Karsandas Premji	.. (,,	Karshandas Purshotam.)
,,	Narotamdas Bhanji	.. (,,	Premchand Tribhovandas.)
,,	Mulji Luxmidas	.. (,,	Valji Sunderji.)
,,	Jethabhai Walji	.. (,,	Jethabhai Walji.)
,,	Keshavji Ramji Luxmidas	.. (,,	Keshavji Ramji Luxmidas.)
,,	Mathuradas Dungarsey	.. (,,	Mathuradas Liladher&Co.)
,,	Valabhdas Chatrabhuj Shivji	.. (,,	Chatrabhuj Shivji.)
,,	Haridas Purshotam	.. (,,	Purshotam Govindji.)
,,	Runchordas Hurjiwan	.. (,,	Damodar Haridas.)
,,	Dorabji Nasharwanji Pavri	.. (,,	Damodar Nasharwanji & Co.)
,,	Valji Govindji	.. (,,	Morarji Kalianji & Co.)
,,	Haridas Hemraj Kanji	.. (,,	Hemraj Kanji.)
,,	Bhimji Kara	.. (,,	Bhimji Kara.)
,,	Devchand Bhagvanji	.. (,,	Kanji Karshanji.)

11. The European Surveyors to be chosen from among the following :—

Mr. L. Barraclough	..	(Messrs. Ormerods (India), Ltd.)
„ J. Bullock	..	(„ Shaw Wallace & Co.)
„ R. L. Darley	..	(„ Owen & Okell.)
„ B. G. Davy	..	(„ J. A. Begbie & Co., Ltd.)
„ W. Deacon	..	(„ Lyon, Lord & Co., Ltd.)
„ F. G. Dikkers	..	(„ Holland-Bombay Trading Co., Ltd.)
„ M. Fox	..	(„ Forbes, Forbes, Campbell & Co., Ltd.)
„ G. J. J. Griffiths	..	(„ Latham Abercrombie & Co.)
„ A. Hampson	..	(„ J. Duxbury & Co., Ld.)
„ S. Hanhart	..	(„ E. Spinner & Co.)
„ E. Hargreaves	..	(„ Latham Abercrombie & Co.)
„ H. Holmes	..	(„ Gillanders, Arbuthnot & Co.)
„ V. F. Noel-Paton	..	(„ Killick, Nixon & Co.)
„ R. A. F. Kidson	..	(„ W. & A. Graham & Co.)
„ J. F. Macdonell	..	(„ The Bombay Co., Ltd.)
„ A. McIntosh	..	(„ Greaves, Cotton & Co., Ld.)
„ J. Murat	..	(„ E. D. Sassoon & Co., Ld.)
„ P. D. Perdikidi	..	(„ Ralli Bros.)
„ L. Rozenbloom	..	(„ C. Macdonald & Co.)
„ T. Sharples	..	(„ Steiners, Ld.)
„ G. E. S. Sheers	..	(„ Fleming, Shaw & Co., Ld.)
„ F. F. Stileman	..	(„ Killick, Nixon & Co.)
„ J Stott	..	(„ Gillanders, Arbuthnot & Co.
„ H. Vogt	..	(„ E. Spinner & Co.)

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough.	Mr. Goculdas Jivraj Dayal.
„ W. Deacon.	„ Vithaldas D. Govindji.
„ M. Fox.	„ Vussonji Naranji.
„ H. Holmes.	„ Purshotam Cooverji Master.
„ Thomas Sharples.	„ Devidas M. Thackersey.
„ G. E. S. Sheers.	„ Munmohandas Ramji, J.P., M.L.A.
„ P. D. Perdikidi.	„ Motilal Kanji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house

had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

Rules and Regulations of the Provident Fund.

Adopted at a Meeting of the Committee of the Chamber held on the 9th July 1924.

1. The Fund shall be called "THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND."

2. In these rules unless there is something repugnant in the subject or context:—

"Chamber" means the Bombay Chamber of Commerce.

"Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

"Trustees" means the Trustees of the Fund for the time being appointed as hereinafter provided.

"Salary" or "Pay" means only the fixed monthly salary received by each employé from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employé by any means outside his fixed ascertained salary.

"Member" means any person in the service of the Chamber who is also a subscriber to the Fund.

3. The object of the Fund shall be to provide every employé who is a member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges, and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. Two members of the Committee shall be appointed at the General Meeting to be Trustees of the Fund. In the event of a vacancy occurring in the course of any year the Committee shall appoint another member to fill the vacancy for the remainder of such year.

7. These rules shall come into operation on the 1st day of January 1907.

8. Every employé who shall enter the service of the Chamber on or after the 1st day of January 1907 shall forthwith be and become a member.

9. Every employé who shall have entered the service of the Chamber prior to and shall still be in its service on the said 1st day of January 1907 shall have the option for a period of 30 days after the said 1st day of January 1907 of becoming a member by declaring in writing addressed to the Committee his desire so to become a member.

10. These rules shall operate to bind every member who shall become a member by exercising his option under rule 9 in the same way as if he had become a member by entering the service of the Chamber after the said first day of January 1907.

11. Every employé who shall be or become a member shall be subject to these Rules and shall sign an agreement in the form annexed to these Rules.

12. Every member shall contribute 8⅓ per cent. of his salary to the Fund.

13. The contribution of each member shall be deducted from his pay on the last day of each month.

14. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days respectively.

15. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employé whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 17.

16. The contribution of any employé absent on leave or furlough shall, during the period of such absence be assessed on the salary allowed to him during such absence, but any employé shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employé shall have obtained leave or furlough.

17. The Committee shall from time to time pay into the Imperial Bank of India or such other bank as the Committee may select to the credit of an account to be opened in the names of the Trustees all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these rules and such account shall be operated on only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.

18. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest due thereon as it accrues but also his share of the contributions of the Chamber with interest thereon.

19. The monies of the Fund not immediately required for the purposes of the Fund shall be invested by the Trustees in their own names in Port Trust, Improvement Trust or Municipal Debentures or other duly authorised Trust securities from time to time but not later than 12 months after being credited to the Fund. The Trustees shall have power at their discretion to vary or transpose such investments into or for others, of any nature hereinbefore authorised.

20. The Trustees shall from time to time upon the written requisition of the Committee pay to them such sum or sums as may be required for the purposes of these rules and shall, if necessary, raise the monies required for the same by a sale of the securities held by the Trustees or of a sufficient part thereofor by a loan on the security of the same.

21. The account of each member will be made up on 31st December in each year, and interest at 5½ per cent. per annum will be allowed on the amount standing to the credit of such member during such year, and the Chamber will contribute the difference (if any) between the amount of interest realised by the investment and 5½ per cent. interest as aforesaid.

22. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

23. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

24. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

25. If any members shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only with interest thereon at 5½ per cent. per annum as aforesaid.

26. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years with them owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory

that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

27. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

28. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the member so dismissed to receive the amount of his own subscriptions only to the fund or any part thereof and with or without interest as the Committee may decide.

29. In the event of retirement of a member after completion of the 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber.

30. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

31. On the death of a member who shall have made a nomination in accordance with Rule 30 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Trustees and to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

32. On the death of a member who shall not have nominated any person in accordance with Rule 30 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Trustees, the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

33. Any lapse or forfeitures which may accrue during the year shall be divided amongst the members in proportion to the amounts they have contributed during the same year and the shares thereof shall be placed to their credit and shall be paid to them respectively if and when they shall respectively become entitled to their shares of the contributions of the Chamber.

34. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

35. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither the Trustees of the Fund nor any other person shall have any claim upon the Chamber or the Committee in respect thereof.

36. The accounts of the Fund shall be made up and audited yearly.

37. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the members in accordance with their accounts.

38. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No.....

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of.....

.....of.....numbered as above on the.....day of.....day of.....

was Rupees.....Dated this.....day of .....19.....entered .....

Examined.....Trustees.

39. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Trustees or Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Trustees or the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be

ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations and the Trustees shall deal with such monies accordingly on the written requisition of the Committee.

40. If any member shall transfer or assign his interest in the Fund as aforesaid, or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 39, the Chamber may forthwith cease all contributions to the Fund in respect of such member, and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall forthwith be transferred by the Trustees from the credit of such member to the credit of a suspense account, and if for a period of one year from the date of such transfer the Trustees shall not have received from the Committee written instructions to re-transfer the said monies and interest, or any part thereof, to the credit of such member, the said monies and interest, or so much thereof as shall not have formed the subject of any such instructions of the Committee as aforesaid, shall, upon the expiration of the said period of one year, be deemed to be monies which have lapsed or become forfeited and shall be dealt with in accordance with Rule 33.

41. The Chamber shall hold every Trustee indemnified against all proceedings, cost, and expenses occasioned by any claim in connection with the Fund not arising from his negligence or fraud.

42. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....19

Name in full.....

Date of Birth.....

Nature of Appointment.....

Date of joining Service.....

Salary per mensem, Rupees.....

Signature .....

Witness .....

Witness .....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

4l

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurers shall use his judgment as to the proportion of such goods he should measure ; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales	pies 6 per bale.
(*b*)	On Round Timber or Logs, each ..	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of divers dimensions	annas 1½ per package.
	Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 100 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	annas 1½ per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	
	The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed	

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches : As found with tape.

Breadth : The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth : ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 25th March 1918, the Resolution passed at the General Meeting held on 9th August 1876, regulating the payment in Bombay of Ship Freight Inward to Bombay, was amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's "Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

Resolution passed at the Annual General Meeting of the Chamber held on 25th March 1918.—That the Resolution passed at the Annual General Meeting of the Chamber held on 21st February 1912, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows —

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations ; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

"That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be Annas six per ton."

Claims For Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

"That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20"×28" and ought not to contain more than 56 lbs."

Tonnage Scale at Bombay.

OLD SCALE.

Steamers.

At the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart and Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus and Co., and carried unanimously :—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwts. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

Ships.

At a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chamber, William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott and Co., seconded by John Campbells,

Esq., of Messrs. Campbell, Mitchell and Co., and unanimously carried :—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate the Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol and Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence and Co., and carried unanimously :—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington and Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons and Co., and carried unanimously :—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

At the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1884, the following Resolutions were passed :—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorised to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisements, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE.

AT a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed : —

That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901, consisted of three columns, namely, in the first column " Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, " Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883 together with the Rules II and III of 1881 aforesaid : and in the third column, " ships," as adopted at the General Meeting held on the 6th June 1855. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, " that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts. ; Copra in robbins, 8 cwts. ; Gram in bags, 15 cwts. ; Jowari in bags, 16 cwts. ; Lang in bags, 16 cwts. Mowra flowers, 16 cwts. ; Mussur in bags, 16 cwts. ; Teel or Gin-

gelly seed, 14 cwts.; Rape seed, 14 cwts.; Mustard seed, 14 cwts.; Rice in bags, 16 cwts.; Saltpetre, 16 cwts.; Wheat 16 cwts."

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet.
Asafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 feet.
Barilla	16 cwt.	20 feet.
Barley, in bags	15 cwt.	....
†Bran, in bags (pressed)	10 cwt.	....
Do. do. (unpressed)	9 cwt.	....
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	....
*Bones, crushed in bags (as per Standard A preserved by the Chamber)	11 cwt.	....
*Do. B do. do.	14 cwt.	....
*Do. C do. do.	17 cwt.	....
Bones, loose	....	....
Books	40 feet.	50 feet.

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½ × 25 inches.

*At the Annual General Meeting held on 6th March 1901, the following resolution was adopted:—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added:—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Borax, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Buffalo horns, in bundles	6 cwt.	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes, Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds ..	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases ..	40 feet.	50 feet.
Cigars	40 feet.	50 feet.
Cinnamon, in Bales	....	6 cwt
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	....	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.
Coculus Indicus, in bags	13 cwt.	16 cwt.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt.
Coir, in bales	40 feet.	50 feet.
Do. in bundles or loose ..	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 cwt.	12 cwt.
Do. in bags	....	12 cwt.
Cut Copra in bags	10 cwt.	....
Coral, Rough (not specimen), in bags	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Cubebs	10 cwt.	12 cwt.
Cumin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
†Cylindrical Packages, Rolls, &c. ..	40 feet.	50 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt.	16 cwt.
Dhall, crushed, in bags	17 cwt.	....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 cwt.	20 cwt.
Fennel Seed	10 cwt.	....
Fenugreek or Methi Seed	17 cwt.	....
Flour, in bags	18 cwt.	....
Do. middlings, or sharps, in bags .	12 cwt.	....
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases ..	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Do. (Persian), in double bags ..	17 cwt.	....
Do. (Arabic) „ „ ..		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales ..	40 feet.	50 feet.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical package, namely that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Hides and Skins, loose and in small bundles	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose ..	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt.
Iron Rails	20 cwt.	20 cwt.
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	50 cwt.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	....
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	....
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.
Munjeet in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrobolams, in bags	13 cwt.	16 cwt.
* Myrobolams, crushed, in bags ..	11 cwt.	....
Myrobolam Powder	15 cwt.	....
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im. gals.
Do. Cocoanut	11 cwt.	....

*At the Annual General Meeting held on 4th March 1909, it was resolved that the footnote to the item Crushed Myrobolams in the Chambers Tonnage Scale be amended to read as follows:—

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Oil Cake (machine pressed flat) except Cocoanut	17 cwt.	....
Do. do. Cocoanut (machine pressed flat) of all shapes ..	15 cwt.	....
Do. do. in pieces (machine pressed).	12 cwt.	....
Do. do. of all kinds (hand or bullock pressed)	12 cwt.	....
Do. do. Powder	16 cwt.	....
Oil Seeds—		
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	....
Rape Seed	16 cwt.	....
Mustard Seed	16 cwt.	....
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	....
Poppy Seed, in bags (1½ cwt.) ..	14 cwt.	17 cwt.
Do. double bags (1½ cwt.) ..	13 cwt.	16 cwt.
Do. single bags (1¼ cwt.) ..	14 cwt.	17 cwt.
Do. double bags (1¼ cwt.) ..	14 cwt.	17 cwt.
Rattans, in bundles..	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales ..	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.

Articles.	Steamers. To the Ton.	Ships. To the Ton.
Safflower Seed (Kurdai Seed or Kasumba) in bags	13 cwt.	....
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 feet.	50 feet.
Do. in bags	15 cwt.	18 cwt.
Talt	28 Indian maunds of $82\frac{2}{7}$ lbs.	28 Indian maunds of $82\frac{2}{7}$ lbs.
Saltpetre	20 cwts.	20 cwt.
Sandalwood and Sapanwood ..	9 cwt.	16 cwt.
Sandalwood roofs and chips ..	7 cwt.	....
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarind	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.
Timber, Teak: Square Planks and Poon	40 feet.	50 feet.
Do. Round, one-fifth off ..	....	....
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells in chests	40 feet.	50 feet.
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	....
Whanghees (*vide* Canes)	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks ..	40 feet.	50 feet.
Do. in cases ..	40 feet.	50 feet.
Wool, in screwed bales	40 feet.	50 feet.
Zedoary	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions..	1
6.	On the sale or purchase of treasure or bullion ..	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	1/16
14.	On effecting remittances by Bills of Exchange ..	1/8
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another .	½

16. On surrendering or depositing in the Treasury Government Securities of all descriptions .. .. .. $\frac{1}{4}$
17. On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent 1
18. On debts when a process at law or by arbitration is necessary .. .. $2\frac{1}{2}$
19. On debts when recovered without process of law or arbitration .. .. $2\frac{1}{2}$
20. On managing the affairs of the estate for an executor or administrator 5
21. On recovering funds from a bankrupt estate .. .. $2\frac{1}{2}$
22. On guaranteeing bills, bonds or debts in general, by endorsement or otherwise .. .. $\frac{1}{2}$
23. On bills of exchange returned, noted or protested .. $\frac{1}{4}$
24. On granting and cashing letters of credit .. .. $\frac{1}{2}$
25. On depositing Government Paper as security for constituents .. .. $\frac{1}{2}$
26. On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000 .. .. $\frac{1}{64}$

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be $2\frac{1}{2}$ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Shipping Business.

28. On procuring freight .. .. $2\frac{1}{2}$

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers." Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops ; on the amount of the charter party.. ..	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged ..	1
32.	On shipping treasure, bullion and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency ; and when in sterling at the rate provided for under Rule 28 *of the General Rates of Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

(Revised up to 31st December 1923.)

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
1	ANIMALS ETC., LIVING.		
A	Animals for Public Gardens in India	Free	
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0
F	Cows, buffaloes and bullocks ..	,,	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0

NOTE.—A surtax of 50 per cent. will be levied from 1st January 1922 on all charges made under the scale of rates chargeable at the Wet Docks with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Charges for liquid fuel and kerosine oil.

N.B.—The surtax of 25 per cent. on West Coast cargo will thus be absorbed in the above 50 per cent. surtax.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese..	...	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers.	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver, cloth, braid thread, lametta, real and imitation.	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
C	Baggage, passengers', *bona fide*, within the meaning of the Rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied	Package Export Free	1 8 0
D	Baggage, passengers,' not regarded as *bona fide*, within the meaning of the Rules issued by the Customs Department	Package Cartload	0 2 0 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
2	APPAREL—*contd.*		
E	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0

No. of Item.	Description of Goods,	How Charged.	Import and Export.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
			Rs. a. p.
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	Brushes and brooms, etc., loose ..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	,,	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 1 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
10	CARRIAGES, CARS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Motor cars	Items 43 B & 30	
K	,, cycles, packed	Package	4 0 0
L	,, ,, unpacked	Each	1 0 0
M	Wheel barrows	,,	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	,, ,, ...	½ Case	0 6 0
C	,, ,, in drums ..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0
C	Watches, gold and silver ..	*Ad valorem* Import	1/8% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags ..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0

No. of Item.	Desesiption of Goods.	How Charged.	Import and Export.
16	CORK.		Rs. a. p.
A	Corks	Package	0 6 0
B	Corkwood sheets	,,	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	,,	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	,,	0 4 0
H	Waste, cotton, twist	Bale	0 4 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	,, foreign	Cwt.	0 4 0
D	Gallnuts, myrobolams	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		Rs. a. p.
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay	,,	2 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc. ..	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass window	,,	0 3 0
I	,, plate and sheet	,,	0 8 0
J	Glass and earthenware, porcelain, chamware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
22	FIREWORKS OF ALL KINDS.		Rs. a. p.
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	,,	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	,,	0 6 0
C	Hose	,,	0 12 0
D	Tarpaulins, new	,,	0 12 0
E	,, old	,,	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles ..	,,	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	,,	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc. ..	Ton Cartload Coolie-load	1 0 0 0 12 0 0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
25	FURNITURE AND CABINETWARE.		
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28, in cases	Each	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	,, ,, ...	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	,,	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	,,	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	,,	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	1 12 0
B	Package 3 and not exceeding 5 tons	,,	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	Ton	2 8 0
D	Package over 8 and not exceeding 11 tons	,,	4 0 0
E	Package over 11 and not exceeding 15 tons	,,	5 0 0
F	Package over 15 and not exceeding 100 tons	,,	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under item 30 will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30, 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, if 20 & under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, 80 c. ft. & over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	¼% 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
35	IRONMONGERY, CUTLERY AND HARDWARE—*contd.*		Rs. a. p.
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 0 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask Crate Package	1 0 0 0 12 0 0 8 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE..		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	$\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	„ „ „ „ imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	$\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		Rs. a. p.
D	Jewellery and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	$\frac{1}{3}$ with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	,, pieces and bags and hessians gunny cloth	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	,, pressed	Bale	0 6 0
E	,, unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	,,	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	,, imitation..	Package	0 8 0
E	Portmanteaus, bags and trunks ..	,,	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		Rs. a. p.
B	Baskets, cane	Dozen	0 2 0
C	Canes, malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or rolls	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogs-head	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kil-derkin	0 4 0
D	,, ,, ,, ...	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, Crate or Package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— (*a*) Generators .. .. (*b*) Motors .. .. (*c*) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (*a*) Aerated water machinery .. .. (*b*) Agricultural .. (*c*) Boilers .. .. (*d*) Metal working machinery .. (*e*) Mining machinery .. (*f*) Oil crushing and refining machinery .. .. (*g*) Paper mill machinery .. .. (*h*) Rice and flour mill machinery .. .. (*i*) Refrigerating machinery .. .. (*j*) Saw mill and wood working machinery	Ton	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery	Ton	1 8 0
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G. Package.	0 8 0
D	Sewing and knitting machines and accessories	,,	0 8 0
E	Typewriters, duplicators and accessories		
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED ..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—Shippers of ore are required to furnish the Docks Manager, within six months from date of shipment, with certificates of ore outturned at destination. In such cases, a		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.* rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8 annas per ton.		Rs. a. p.
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	,, ,, ..	Case or Cask	0 4 0
C.	All non-alcoholic beverages ..	,,	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
48	NAVAL AND MILITARY STORES —*contd.*		Rs. a. p.
	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A B	Liquid fuel in bulk .. .. „ „ „ in casks or drums	12 Imperial gallons.	0 1 0
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each	0 3 0
D	Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum, case or casks	Ton	1 8 0
F	Oils, kerosine, in tins, drum or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosine, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported in bottles, will be charged per Item No. 18 B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	Ton.	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	„ „ over 70 „ ..	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed all essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	„ „	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	,,	1 0 0
56	PITCH, TAR AND DAMMER ..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	,,	0 4 0
C	,, ,, unpacked ..	Dozen	0 4 0
D	,, for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	,, refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
62	SEEDS.		
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases ..	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	,, foreign ,, ...	,,	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	,, ,, ,, ,, ,, ,, loose ..	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	,,	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	,,	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	,, bar and laundry	,,	0 2 0
C	,, soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	,,	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
68	SPECIE AND BULLION.		Rs. a. p.
A	Bullion and specie, gold and silver	Piece or Package.	0 8 0
B	Coins, other than	Package	0 4 0
69	SPECIMENS, CURIOSITIES, MODELS, &c.	,,	0 8 0
70	SPICE, &c. BETELNUTS, CARDAMOMS, CASSIA, CHILLIES, CINNAMON, CLOVES, GINGER, NUTMEGS, PEPPER AND OTHERS UNENUMERATED IN BAGS	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &c.	,,	2 0 0
72	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS & CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper mill-boards and card-boards of all kinds ..	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ..	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	STONE & MARBLE—*contd.*		
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS & PARTS THEREOF ..	..	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES	,,	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs a. p.
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 12 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and Kerosene oil cases, unmade.	Bundle	0 2 0
		Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask.	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT ..		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	WOOL & HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
D	Wool and hair, raw, pressed ..	Bale	0 4 0
E	Wool and hair, raw, waste ..	,,	0 4 0
F	All other articles made of wool or hair	,, Case or package	
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in-crates	,,	0 12 0
C	Goods packed in cases, bundles and bales	,,	0 8 0
D	Goods packed in drums and kegs.	,,	0 4 0
E	Goods packed in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight	,,	
I	Post parcels exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie load.	0 2 0

SECTION 1—*continued.*

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1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours

Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (c) instead of wharfage.

9. On cargo overcarried and landed in the Docks and reshipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees, labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed, immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES TO BE CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

SPECIAL CLASS.—4 *pies a maund, or* 9 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—6 *pies a maund, or* 13 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig scrap sheets, &c.
Jaggery.
Jute, pressed.

1st CLASS.—6 *pies a maund, or* 13 *annas a ton.*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd CLASS.—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalte.
Asafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboard.
Cassaware.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir, rope, cordage and yarn.
Columba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Rs.* 1-2-0 *a ton.*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tin plates.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.
Yellow metal sheets, &c.
Zinc sheets, &c.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*—concld.

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilmanstores.
Pearls, imitation.
Pepper and pepper roots.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines
China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton*—concld.

Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, Fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Turpentine.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82 lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

Wharfage on sand and building materials, discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder scale of rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rate-book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charge recovered on a chappa fraction of an anna *less than six pies* will be dropped: while *six pies and over* will be reckoned as *one anna.*

N.B.—A surtax of 25 per cent. will be levied on all charges made under this section, until further orders. (*Vide* T. R. 109, dated 27th February 1917.)

SECTION III.

Rents.

A.—Storage Charges on Goods in Docks, Transit Sheds and Yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*C*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every

succeeding two days including Sundays and all Holidays and part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficienty marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods landed at the Docks and loaded into Railway wagons one-third of the single extra fees incurred may be charged in lieu of the extra fees ordinarily leviable, provided that the importer has submitted requisitions for wagons before expiry of the "free days" and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		

Goods for Shipment.	Period free of rent.	How charged.
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		As Exports under Clauses (*a*) and (*b*).
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half exportwharfage plus ground rent from the date the goods were received in Docks.
(*e*) Railed direct into Docks and found to be unfit for shipment.		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.

Goods for Shipments.	Period free of rent.	How charged.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges plus rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clause (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

By-law.—Working hours in the Docks shall be from 8 A.M. (S.T.) to 12-30 P.M. and from 1-30 P.M. to 6 P.M. except on Sundays and Holidays.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

In computing the days for charging rents, etc., Sundays and the Holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial Duty may not be received, shall be omitted.

The day on which goods are landed shall be counted as one of the "free days," except when goods are landed after sunset when the "free days" shall not commence until the following morning.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards, other than Dock transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. .. ,, 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4, Section II, Rents, of the Bunder scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

C—Storage Charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

Goods.	Per	Charges. Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Bangles, glass ..	Case ..	0 4 0	0 2 6	0 2 0
2. Copper Sheets, cases or bundles	Ton ..	..	0 6 0	0 2 0
3. Glassware and Earthenware ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
4. Grain ..	Ton ..	0 8 0	0 5 0	0 1 0
5. Gunnies	Bale ..	0 5 0	0 3 0	0 1 0
6. Hardware ..	Package	Package	Measurement or weight	
7. Machinery ..	Ton ..	1 8 0	1 0 0	0 8 0
8. Motor cars ..	,, ..	1 8 0	1 0 0	0 8 0
9. Iron, including corrugated sheets, loose, or in case, steel bars, and bundles sheet, iron.	,, ..	..	0 6 0	0 1 3
10. Newspapers, old, in bales ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
11. Paper, in bales or cases, including wall paper and strawboards.	Package.	0 5 0	0 3 0	0 0 9

	Goods.	Per	Charges.		
			Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
12.	Piece-goods, cotton	Package under 15 c. ft.	0 2 6	0 1 6	0 0 9
13.	Piece-goods, cotton	Package of 15 c. ft. and over per c ft.	0 0 3	0 0 2	0 0 1
14.	Piece-goods woollen and silk. ..	Package under 15 c. ft.	0 2 6	0 2 0	0 0 9
15.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 3 0	0 0 2	0 0 1
16.	Shawls, cotton ..	Package.	0 2 6	0 1 6	0 0 9
17.	Do. woollen and silk	,,	0 4 0	0 3 0	0 4 0
18.	Sugar	Ton ..	0 8 0	0 5 0	0 1 0
19.	Tea	Chest ..	0 1 0	0 0 6	0 0 6
20.	Twist and yarn, cotton ..	Package under 15 c. ft.	0 2 6	0 1 6	0 0 6

	Goods.	Per	Charges. Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Ware houses.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
21.	Twist and yarn, cotton ..	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
22.	Twist and yarn, woollen and silk	Package under 15 c. ft.	0 2 6	0 1 6	0 1 0
23.	Twist and yarn, woollen and silk	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
24.	Yellow metal cases or bundles	Ton ..	..	0 6 0	0 2 0
25.	Zinc sheets ..	,, ..	..	0 6 0	0 2 0
26.	Unenumerated goods if charged by measurement	C. ft. ..	0 0 4	0 0 3	0 0 1½
27.	Unenumerated goods if charged by weight ..	Ton ..	0 10 0	0 6 0	0 2 0

Note.—Merchants removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 24 and 25 is not undertaken.

In the case of goods charged under Items 12-25 and 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

Goods charged under item 7 Machinery and 8 Motor Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement, 40 c. ft. will be taken to the ton.

Miscellaneous Charges.		Rs. a. p.
28. Opening and folding charges: Copper, Yellow Metal, etc. ..	Per bundle ..	0 0 6
29. Re-bagging and recovering charges	,, bag or package ..	0 0 6
30. Scale rent	,, day	0 8 0
31. Certificates of weight or measurement	Each	1 0 0
32. Duplicate chappas	,, ...	0 4 0
33. For attendance of clerk in court or for supervision in Warehouses of weighing or rebagging operations	Per day or part of a day ..	3 0 0
34. Night work, Sunday of Holiday work	Each Warehouse per night or day	15 0 0
35. Do. do. ..	Each Warehouse per half night..	7 8 0
36. For opening packages, &c. ..	Per package ..	0 1 0
37. Verifying Stock Lists	Per list	15 0 0

D.—Storage Charges on goods removed to Docks—Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids ..	Package	0	2	6	0	1	6	0	1	0
2	Aloes, Indian ..	Bale	0	4	0	0	2	0	0	1	0
3	Candles ..	Cwt.	0	1	6	0	0	6	0	1	0
4	Caoutchouc ..	Package	0	2	6	0	1	6	0	1	0
5	Carbide of Calcium	Cwt.	0	1	6	0	0	6	0	1	0
6	Cartridges, loaded, safety ..	Package	0	1	6	0	0	6	0	1	0
7	Coir ..	Bale	0	4	0	0	2	0	0	1	0
8	Cotton ..	Package	0	4	0	0	2	0	0	1	0
9	Cotton fly ..	Bale	0	4	0	0	2	0	0	1	0
10	Crackers of all kinds.	Package	0	1	6	0	0	6	0	1	0
11	Fibres of all kinds .	Bale	0	4	0	0	2	0	0	1	0
12	Flax ..	,,	0	4	0	0	2	0	0	1	0
13	Grasses of all kinds	,,	0	4	0	0	2	0	0	1	0
14	Hemp ..	,,	0	4	0	0	2	0	0	1	0
15	Jute ..	,,	0	4	0	0	2	0	0	1	0
16	Lampblack ..	Cwt.	0	1	6	0	0	6	0	1	0
17	Matches ..	Package	0	4	0	0	2	0	0	2	0
18	Oils, mineral, in casks ..	Ton	1	8	0	0	8	0	0	2	0
19	Oils, vegetable, in casks ..	,,	1	8	0	0	8	0	0	2	0
20	Oils, in tins, drums, cases ..	Per 10 Imp. gallons.	0	2	6	0	1	6	0	1	0
21	Oil of vitriol ..	Package	0	2	6	0	1	6	0	1	0
22	Paints, oil ..	Ton	1	8	0	0	8	0	0	2	0
23	Percussion caps ..	Package	0	1	6	0	0	6	0	1	0
24	Pitch and dammer ..	Ton	1	8	0	0	8	0	0	2	0
25	Rhea ..	Bale	0	4	0	0	2	0	0	1	0
26	Rosin ..	Ton	1	8	0	0	8	0	0	2	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
27	Sulphur ..	Ton ..	1	8	0	0	8	0	0	2	0
28	Tallow & Stearine ..	,, ..	1	8	0	0	8	0	0	2	0
29	Tar ..	,, ..	1	8	0	0	8	0	0	2	0
30	Turpentine ..	Per 10 Imp. gallons.	0	1	6	0	0	6	0	1	0
31	Varnish ..	,, ..	0	1	6	0	0	6	0	1	0
32	Waste ..	Bale ..	0	4	0	0	2	0	0	1	0
33	All goods not enumerated ..	Package ..	0	4	0	0	2	0	0	1	0

E—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood	H'hds ..	0	12	0	0	12	0
Ale, beer, porter and cider in cases.	1 doz. qts. or 2 doz. pts.	0	1	3	0	1	4
Almonds	Ton ..	1	10	6	1	8	0
Apparel	Cub. ft. ..	0	1	3	0	0	8
Boots and shoes	,, ..	0	1	3	0	0	8
Cigarettes	,, ..	0	0	8	0	0	8
Coffee	Ton ..	1	10	6	0	8	0
Copper sheets	,, ..	1	10	6	1	0	0
Dyes	Cub. ft. ..	0	0	8	0	0	8

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Electroplated ware	Cub. ft. ..	0	0	8	0	0	8
Eau-de Cologne	Package of 50 doz.	0	8	6	0	8	0
Do.	Package of 25 doz.	0	4	3	0	4	0
Firearms	Each ..	0	4	0	0	8	0
Glassware and earthenware ..	Cub. ft. ..	0	0	8	0	0	8
Gunnies	Bale ..	0	6	9	0	8	0
Hardware	Ton ..	1	10	6	1	8	0
Iron, including corrugated sheets, loose or in cases, iron and steel bars and bundles.	,, ..	1	10	6	1	0	0
Jewellery	Package ..	1	2	0	2	0	0
Machinery	Ton ..	1	10	6	2	0	0
Motor cars	,, ..	1	10	6	2	0	0
Newspapers, old, in bales ..	,, ..	0	1	3	0	1	4
Oilmanstores	Cub. ft. ..	0	0	8	0	0	8
Paper, in bales or cases, including wall paper and strawboards.	,, ..	0	1	3	0	1	4
Piece-goods, cotton, packages up to 15 c. ft.	Package ..	0	3	6	0	4	0
Piece-goods, cotton, packages over 15 c. ft.	Cub. ft. ..	0	0	4	0	0	8
Piece-goods, woollen and silk, packages up to 15 c. ft.	Package ..	0	7	0	0	8	0
Piece-goods, woollen and silk, packages over 15 c. ft.	Cub. ft ..	0	0	8	0	1	4
Silk, raw	Package ..	0	6	9	0	12	0
Silver, bullion or specie	,, ..	0	8	6	1	0	0
Soap, bar	,, ..	0	2	3	0	4	0
Soap, toilet	,, ..	0	4	6	0	8	0
Spirits, including methylated spirits, liquors and wines, in wood.	Imp.gallon.	0	0	8	0	0	4
Spirits, including methylated spirits, liquors and wines, in cases	1doz.qts. or 2doz. pts.	0	1	3	0	1	4

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Stationery	Cub. ft. ..	0	0	8	0	0	8
Sugar	Ton. ..	1	10	6	0	6	0
Tea	Chest ..	0	8	6	0	4	0
Tobacco	Cwt. ..	0	3	3	0	3	0
Yellow metal	Ton ..	1	10	6	1	0	0
Zinc sheets	,, ..	1	10	6	1	0	0
Unenumerated Goods :—							
(*a*) Packed in casks	Each ..	0	13	0	1	0	0
(*b*) ,, in crates	,, ..	0	8	6	0	12	0
(*c*) ,, in cases, bundles or bales.	,, ..	0	6	9	0	8	0
(*d*) ,, in drums and kegs	,, ..	0	4	3	0	4	0
(*e*) ,, in bags	,, ..	0	2	3	0	4	0
(*f*) Heavy goods chargeable by weight.	Ton ..	1	10	6	2	0	0
(*g*) Goods chargeable on measurement.	Cub. ft. ..	0	1	3	0	0	8

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(1) For every vessel under 1,500 tons, a charge of 1½ pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 30.

(2) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 50.

Provided that a vessel berthed at the East Harbour Wall of the Dock lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*b*) On steam and square-rigged vessels berthed at the Alexandra Dock Station—

For every vessel a charge of 4 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 100.

Note.—The above charge will *not* apply to Government hired transports embarking and disembarking troops at the Ballard Pier station.

(*c*) On every boat, barge and country craft (not square-rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*d*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and no working cargo—

(1) For vessels under 250 ft. in length, Rs. 25 per diem.

(2) „ „ over 250 ft. & under 400 ft. „ „ 50 „

(3) „ „ over 400 ft. „ „ 75 „

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 106 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

(*e*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repai ing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Docks to and from shore only:—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half day.	
Rs.	Rs.	Rs.	Rs.	Rs.
50	25	50	25	200

B.—Charges against *Masters, Owners or Agents of vessels* in respect of

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oil pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7-30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half day.	
Rs.	Rs.	Rs.	Rs.	Rs.
10	5	10	5	10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.—(*i*) When a vessel is not working and it is necessary to keep a Dock shed open for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Rs. 15 per half night will be levied.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under Clauses A, B and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M.—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M. or sunset.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight to 3-30 A.M.
Rs. 9 each.	Rs. 6 each.	Rs. 9 each.	Rs. 6 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 6 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100-*ton cranes*—

					Per ton or part. Rs. a. p.
For weights over	1½ tons	but not exceeding	4 tons		2 0 0
,,	4	,,	8	,,	3 0 0
,,	8	,,	15	,,	4 0 0
,,	15	,,	30	,,	5 0 0
,,	30	,,	100	,,	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100-ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(c) *Charges for masting or dismasting ships—*

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous—*

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C.I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(*a*) 2-ton, 4-ton and 5-ton steam cranes :—

	Per ton or part. Rs. a. p.
For weights not exceeding 3 tons	1 4 0
,, exceeding 3 tons but not exceeding 5 tons	1 8 0

Notes.—(*i*) A minimum charge of Rs. 5 will be levied for the use of the 2, 4 or 5-ton steam cranes.

(*ii*) When the 2, 4 or 5-ton steam crane is requisitioned, but not utilised, a charge of Rs. 5 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 5 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane is kept idle owing to the lift or lifts not being ready for slinging and such detention to count till the lift is handled.

N.B.—A surtax of 50 per cent. is leviable on the foregoing charge until further orders.

(*b*) 15-ton Steam Crane :—

				Per ton or part. Rs. a. p.
For weights over	1 ton	but not exceeding	3 tons	1 4 0
,,	3 tons	,,	5 ,,	1 8 0
,,	5 ,,	,,	8 ,,	1 12 0
,,	8 ,,	,,	12 ,,	2 0 0
,,	12 ,,	,,	15 ,,	2 8 0

Notes.—(*i*) A minimum charge of Rs. 7-8-0 will be levied for the use of the 15-ton Steam Crane.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 7-8-0 will be made unless 12 clear hours' notice is given during Dock ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 7-8-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

N.B.—A surtax of 50 per cent. is leviable on the foregoing rates until further orders.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons	Rs. 3-0 per ton
For weights over 4 tons, but not exceeding 8 tons	Rs. 4-8 per ton
For weights over 8 tons, but not exceeding 15 tons	Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons	Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons	Rs. 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent relifting will be charged for separately at the above rates for each operation.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owin to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

CONDITIONS :—

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book forms obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—TRANSHIPMENT GOODS.

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1) Cargo landed on and shipped from the wharf.	5 free days. I wharfage as per Section I or II as the case may be.
(2) Cargo landed on the wharf and loaded into boats for subsequent shipment—	
(*a*) by Port Trust labour.	5 free days. I wharfage as per Section I or II as the case may be,
(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3) Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	⅓rd wharfage as per Section I or II as the case may be.
(4) Cargo discharged overside into boats in Docks and landed on the wharf—	
(*a*) by Port Trust labour.	5 free days. I wharfage as per Section I or II as the case may be.
(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½rd wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out of-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	⅓rd wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.

(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	⅓rd wharfage as per Section I or II as the case may be.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden..	2	0	0
		Boat over 50 tons burden	2	8	0

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION.—Managanese Ore, provided the whole shipment is weighed.	Re. 0-0-4 *per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear*—

		Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks capacity 20–30 tons	each	12 0 0
Wooden trucks for motors ..	,,	10 0 0
"B" class wooden trucks, capacity 15 tons ..	,,	6 0 0
"C" do. 10 ,, ..	,,	4 0 0
"D" do. 5 ,, ..	,,	2 0 0
Hand barrows	,,	0 8 0
Iron trays	,,	1 0 0
Skids for loading and unloading casks	,,	0 8 0
Skids used as guards	,,	1 0 0
Wooden sleepers	,,	0 8 0
Tripod scales with weights ..	,,	1 0 0
Floating stages	,,	2 0 0
Docks shoots	,,	1 0 0
Iron tubs	,,	1 0 0
Hand lamps	,,	0 8 0
Kitson, Washington and similar lamps	,,	2 8 0
Shackles	,,	0 8 0
Slings, capacity 3 tons ..	,,	1 0 0
,, ,, 5 ,, ..	,,	1 8 0
,, ,, 10 ,, ..	,,	2 0 0
,, ,, 20 ,, ..	,,	4 0 0
,, ,, 30 ,, ..	,,	6 0 0
,, ,, 40 ,, ..	,,	8 0 0
,, ,, 50 ,, ..	,,	10 0 0

To be used at risk of hirers.

	Rs. a. p.
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped .	0 2 6
Gear, not otherwise enumerated	At rates to be fixed from time to time by the Docks Manager.

Note—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depot.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.	At rates to be fixed from time to time by the Docks Manager.
,, ,, ,, ,, half ,, ,,	
,, ,, ,, ,, 3 hours.	
,, ,, ,, ,, 2 ,,	
,, ,, ,, ,, hour.	

Portable flushing engine, if available.

(*b*) *Sorting cargo*—

Bag cargo only	Re. 0 4	0 per ton. (plus 50 per cent. surtax).
Iron, as specified under Section I, Item 46*c*, and timber, case goods, &c. ..	,, 0 12	0 per ton.

(c) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	..	..	..	..Re. 0 4 0	per ton.
Export	..	..	..	.. „ 0 4 0	„ „

(d) *Copies of chappas or bills* .. .. „ 0 4 0 each.

A1.—Charges against Masters, Agents or Owners of vessels in respect of the hire of Tank Barges :—

Tank Barge for discharge of ballast water containing oil in terms of Docks By-law No. 34—	
Per day from 8 a.m. to 6 p.m.	Rs. 250
Per half day from 8 a.m. to 12-30 p.m. or from 1-30 p.m. to 6 p.m.	„ 125
On Sundays and holidays enumerated in Docks By-law No. 106 or for any time outside the above hours a charge in addition to the above will be levied per hour or part of an hour, of ..	„ 35

Conditions.

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(a)	*Fresh water* supplied to shipping.	Rs. 1 8 0 per 1,000 gallons.
(b)	*Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 32.	At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(a) *Unloading*..One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1) Carriages, motor cars and aeroplanes	Re.	0	8	0	per package.
(2) Machinery	,,	0	4	0	,,
(3) Mouldings	,,	0	4	0	,,
(4) Pianos and harmoniums	,,	0	4	0	,,
(5) Packages of other kinds	,,	0	1	0	,,

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners, etc., labour Re. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement	Re.	1	0	0	each.
(2) Of details of measurement.	,,	1	0	0	per sheet.
(3) Of goods alongside for shipment	,,	1	0	0	each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. .. ,, 1 0 0

(*f*) In all other cases .. .. ,, 1 0 0 per escort.

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.
Not exceeding	1,000	600	0	0 minimum.
Exceeding				
1,000 but not exceeding	1,050	639	13	0
1,050 ,, ,,	1,100	670	5	0
1,100 ,, ,,	1,150	700	12	0
1,150 ,, ,,	1,200	731	4	0
1,200 ,, ,,	1,250	761	11	0
1,250 ,, ,,	1,300	792	3	0
1,300 ,, ,,	1,350	822	10	0
1,350 ,, ,,	1,400	853	2	0
1,400 ,, ,,	1,450	883	9	0
1,450 ,, ,,	1,500	914	1	0
1,500 ,, ,,	1,550	944	8	0
1,550 ,, ,,	1,600	975	0	0
1,600 ,, ,,	1,650	1,005	7	0
1,650 ,, ,,	1,700	1,035	15	0
1,700 ,, ,,	1,750	1,066	6	0
1,750 ,, ,,	1,800	1,096	14	0
1,800 ,, ,,	1,850	1,127	5	0
1,850 ,, ,,	1,900	1,157	13	0
1,900 ,, ,,	1,950	1,118	4	0
1,950 ,, ,,	2,000	1,218	12	0
2,000 ,, ,,	2,050	1,228	2	0

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
2,050	but not	exceeding	2,100	1,237	8	0
2,100	,,	,,	2,150	1,246	14	0
2,150	,,	,,	2,200	1,256	4	0
2,200	,,	,,	2,250	1,265	10	0
2,250	,,	,,	2,300	1,275	0	0
2,300	,,	,,	2,350	1,284	6	0
2,350	,,	,,	2,400	1,293	12	0
2,400	,,	,,	2,450	1,303	2	0
2,450	,,	,,	2,500	1,312	8	0
2,500	,,	,,	2,550	1,321	14	0
2,550	,,	,,	2,600	1,331	4	0
2,600	,,	,,	2,650	1,340	10	0
2,650	,,	,,	2,700	1,350	0	0
2,700	,,	,,	2,750	1,359	6	0
2,750	,,	,,	2,800	1,368	12	0
2,800	,,	,,	2,850	1,378	2	0
2,850	,,	,,	2,900	1,387	8	0
2,900	,,	,,	2,950	1,396	14	0
2,950	,,	,,	3,000	1,406	4	0
3,000	,,	,,	3,050	1,413	12	0
3,050	,,	,,	3,100	1,421	4	0
3,100	,,	,,	3,150	1,428	12	0
3,150	,,	,,	3,200	1,436	4	0
3,200	,,	,,	3,250	1,443	12	0
3,250	,,	,,	3,300	1,451	4	0
3,300	,,	,,	3,350	1,458	12	0
3,350	,,	,,	3,400	1,466	4	0
3,400	,,	,,	3,450	1,473	12	0
3,450	,,	,,	3,500	1,481	4	0
3,500	,,	,,	3,550	1,488	12	0
3,550	,,	,,	3,600	1,496	4	0
3,600	,,	,,	3,650	1,503	12	0
3,650	,,	,,	3,700	1,511	4	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.
Exceeding				
3,700 but not exceeding	3,750	1,518	12	0
3,750 ,, ,,	3,800	1,526	4	0
3,800 ,, ,,	3,850	1,533	12	0
3,850 ,, ,,	3,900	1,541	4	0
3,900 ,, ,,	3,950	1,548	12	0
3,950 ,, ,,	4,000	1,556	4	0
4,000 ,, ,,	4,050	1,563	12	0
4,050 ,, ,,	4,100	1,571	4	0
4,100 ,, ,,	4,150	1,578	12	0
4,150 ,, ,,	4,200	1,586	4	0
4,200 ,, ,,	4,250	1,593	12	0
4,250 ,, ,,	4,300	1,601	4	0
4,300 ,, ,,	4,350	1,608	12	0
4,350 ,, ,,	4,400	1,616	4	0
4,400 ,, ,,	4,450	1,623	12	0
4,450 ,, ,,	4,500	1,631	4	0
4,500 ,, ,,	4,550	1,638	12	0
4,550 ,, ,,	4,600	1,646	4	0
4,600 ,, ,,	4,650	1,653	12	0
4,650 ,, ,,	4,700	1,661	4	0
4,700 ,, ,,	4,750	1,668	12	0
4,750 ,, ,,	4,800	1,676	4	0
4,800 ,, ,,	4,850	1,683	12	0
4,850 ,, ,,	4,900	1,691	4	0
4,900 ,, ,,	4,950	1,698	12	0
4,950 ,, ,,	5,000	1,706	4	0
5,000 ,, ,,	5,050	1,713	12	0
5,050 ,, ,,	5,100	1,721	4	0
5,100 ,, ,,	5,150	1,728	12	0
5,150 ,, ,,	5,200	1,736	4	0
5,200 ,, ,,	5,250	1,743	12	0
5,250 ,, ,,	5,300	1,751	4	0
5,300 ,, ,,	5,350	1,758	12	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Exceeding		
5,350 but not exceeding	5,400	1,766 4 0
5,400 ,, ,,	5,450	1,773 12 0
5,450 ,, ,,	5,500	1,781 4 0
5,500 ,, ,,	5,550	1,788 12 0
5,550 ,, ,,	5,600	1,796 4 0
5,600 ,, ,,	5,650	1,803 12 0
5,650 ,, ,,	5,700	1,811 4 0
5,700 ,, ,,	5,750	1,818 12 0
5,750 ,, ,,	5,800	1,826 4 0
5,800 ,, ,,	5,850	1,833 12 0
5,850 ,, ,,	5,900	1,841 4 0
5,300 ,, ,,	5,950	1,848 12 0
5,950 ,, ,,	6,000	1,856 4 0
6,000 ,, ,,	6,050	1,863 12 0
6,050 ,, ,,	6,100	1,871 4 0
6,100 ,, ,,	6,150	1,878 12 0
6,150 ,, ,,	6,200	1,886 4 0
6,200 ,, ,,	6,250	1,893 12 0
6,250 ,, ,,	6,300	1,901 4 0
6,300 ,, ,,	6,350	1,908 12 0
6,350 ,, ,,	6,400	1,916 4 0
6,400 ,, ,,	6,450	1,923 12 0
6,450 ,, ,,	6,500	1,931 4 0
6,500 ,, ,,	6,550	1,938 12 0
6,550 ,, ,,	6,600	1,946 4 0
6,600 ,, ,,	6,650	1,953 12 0
6,650 ,, ,,	6,700	1,961 4 0
5,700 ,, ,,	6,750	1,968 12 0
6,750 ,, ,,	6,800	1,976 4 0
6,800 ,, ,,	6,850	1,983 12 0
6,850 ,, ,,	6,900	1,991 4 0
6,900 ,, ,,	6,950	1,998 12 0
6,950 ,, ,,	7,000	2,006 4 0

For every 50 tons or part of 50 tons in excess of 7,000 tons Rs. 7-8-0.

(*b*) *For occupation from after the first* 24 *hours up to the* 8*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*c*) *For occupation from the* 9*th day to the* 20*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 112-8-0

(*d*) *For occupation beyond the* 20*th day.* — The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 106—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses

(2) Undocking, do. Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger, the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* — The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* — Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated

according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be led on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	..
Barley	20	..
Bees' Wax	20	..
Betel-nut	20	..
Bones Crushed	20	*50
Bone Meal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	ad valorem	
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, ,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor Seed	15	..
Chillies (dry), in bags or bundles	8	..
Chiretta, in bundles	..	50
Chrome Ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra Cake or Cocoanut Cake	20	..
Copper Ore	20	..
Coriander Seed	12	..
Corundum Ore	20	..
Cotton	..	50
Cotton Seed	14	..
Cowries	20	..
Cumin Seed	8	..
Cutch, in bags	18	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 20 cwts. gross.
Dates, (wet)	20	..
,, (dry)	16	..
Dholl or Dhal	20	..
Fibres, all sorts	..	50
Garlic and Onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*50
Ganjah	..	50
Hemp in bales	..	50
Hides in bales	..	50
Hide Cuttings in bales	..	50
Hoofs, Cow and Buffalo Horns, and Horn tips, loose	20	..
Hoofs, Cow and Buffalo Horns, and Horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, Button, Seed, Stick and Shellac in bags	16	..
Lac, Button, Seed, Stick and Shellac in cases	..	50
Lac, Kirie Lac, or Lac Refuse in bags ..	20	..
Lac Dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, Talc, in cases	20 cwts. gross.	..
Mother-o'-Pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah Seed	20	..
Molasses	20 cwts. gross.	..
Munjeet Dye in cases	..	50
Mustard Seed	20	..
Myrabollams, whole or crushed	20	..
Niger Seed	20	..
Nux Vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	50
Oil, Essential	ad val	orem.
Oil-Seed Cake	20	..
Opium	per	chest.
Paddy	16	..
Peas	20	..
Pepper, Long	12	..
,, Black	14	..
Pig Iron and Pig Lead	20	..
Poppy Seed	20	..
Rattans, for dunnage	20	*50
Red Wood, ,, ...	20	*50
Red Seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 gross.	..
Saltpetre	20	..
Salt	20	..
Sapan-wood, for dunnage	20	*50
Senna, in bales	..	50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Net.	Cubic Feet per Ton.
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk Chussum	..	50
Silk Waste	..	50
Silk Piece-goods	ad valorem	*50
Silver specie and/or value cargo	ad valorem	or *50
Skins, in Casks	20 cwts.	gross.
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

†All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers' Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery	2½ ,,
3.	On purchasing ditto when funds are provided by the Agent	5 ,,
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5 ,,
5.	On returns for Consignments if made in produce	2½ ,,
6.	On returns of Consignments if in Bills, Bullion or Treasure	1 ,,
7.	On accepting Bills against Consignments ..	1 ,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½ ,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ..	½ com.

10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. .. .. 2½ per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. 2½ „

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. 2½ „

14. On the management of Estates for Executors or Administrators .. .. 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. 2½ „

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. 2½ „

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. 2½ per cent.

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 2½ to 5 ,,

If Opium, Indigo, Raw Silk or Piece-goods .. .. 1¼ to 2½ ,,
If Treasure, Precious Stones, or Jewellery .. ¾ to 1 ,,

22. On effecting Insurances, whether on lives or property .. .. 2½ ,,

23. On settling Insurance claims, losses and averages of all classes and on procuring returns of premium .. .. 2½ ,,

24. On drawing, purchasing, selling or negotiating Bills of Exchange .. .. 1 ,,

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them .. .. 2½ ,,
Or if recovered by such means .. .. 5 ,,

26. On Bills of Exchange returned dishonoured .. 1 ,,

27. On collecting house-rent .. .. .. 2½ ,,

28. On ships' disbursements .. .. .. 2½ ,,

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* .. .. .. 2½ ,,

30. On granting Letters-of-Credit .. .. 1 per cent.

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another .. ½ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value .. .. ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged .. .. .. ½ „

☞ *Brokerage when paid is to be separately charged.*

Cochin Chamber of Commerce.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 Cubic feet
Ditto	Bags	16 Cwts. Net
Bees' Wax	Cases	59 Cubic feet
Ditto	Bags	16 Cwts. Net
Betelnut	Do. or Mats	16 ,, ,,
Blackwood	In square Logs	50 Cubic feet
Bone-meal	Bags	20 Cwts. Net
Cane	Gunny Bundles	50 Cubic feet
Cardamoms	Robbins	10 Cwts. Net
Ditto	Bags	10 ,, ,,
Ditto	Cases	50 Cubic feet
Cashew Nuts	Bags	14 Cwts.
Cassia	Bales	800 lbs. Nett } 50
Cinnamon	Do.	800 ,, ,, } Cubic feet.
Castor Meal	Bags	16 Cwts. Net
Ditto	Cases	50 Cubic feet
Citronella Oil	Cases, Drums or Tanks	50 ,, ,,
Cocoanut Oil	Casks	14 Cwts. Net
Coculus Indicus	Robbins	14 ,, ,,
Ditto	Bags	16 ,, ,,
Coffee	Casks	16 ,, ,,
Ditto	Bags	18 ,, ,,
Ditto	Cases	50 Cubic feet
Coir Fenders	Loose	8 Cwts. Net
Coir Yarn & Fibre	Pressed Bales	50 Cubic feet
Ditto	Bundles or Coils	8 Cwts. Net
Ditto	Dholls not exceeding 4 lbs.	10 ,, ,,
Coir Matting	Rolls	50 Cubic feet ⅓th allowed off for the round.
Coir Rope	Coils	8 Cwts. Net
Coprah	Robbins	10 ,, ,,
Ditto	In Pressed Bales	50 Cubic feet
Ditto	Bulk	10 Cwts. Net

TONNAGE SCALE—*(contd.)*

Goods.	Packages.	Shipping Ton.
Coprah ..	Bags ..	10 Cwts. Net
Ditto ..	Bags each cup cut in 4 pieces ..	12 ,, ,,
Cotton ..	Pressed Bales ..	50 Cubic feet
Cowries ..	Bags or Cases ..	20 Cwts. Net
Cutch ..	Cases ..	50 Cubic feet
Ditto ..	Bags or Baskets ..	16 Cwts. Net unscrewed.
Cinchona ..	Bales ..	50 Cubic feet
Elephants' Teeth ..	Cases ..	50 ,, ,,
Ditto ..	Bundles ..	18 Cwts. Net
Ditto ..	Loose ..	20 ,, ,,
Fish Oil ..	Casks ..	14 ,, ,,
Ginger ..	Cases ..	50 Cubic feet
Ditto ..	Bags ..	12 Cwts. Net
Ditto ..	Casks ..	8 ,, ,,
Gingelly Seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	16 ,, ,,
Ditto, unshelled	Do. ..	12 ,, ,,
Gums of all kinds ..	Cases ..	50 Cubic feet
Hemp ..	Screwed Bales ..	50 ,, ,,
Hides ..	Unpressed ..	12 Cwts. Net
Ditto, Green ..	Do. ..	20 ,, ,,
Ditto, Dry ..	Bales ..	50 Cubic feet
Hoofs ..	Bags ..	20 Cwts. Net
Horns, Buffalo and Cow.	Loose ..	16 ,, ,,
Horns, Deer ..	Do. ..	12 ,, ,,
Lemon Grass Oil ..	Cases, Drums or Tanks ..	50 Cubic feet
Linseed ..	Bags ..	18 Cwts. Net
Mangoes (pickled) ..	Barrels ..	14 ,, ,,
Ditto (sliced) ..	Bags ..	12 ,, ,,
Marfoti Seed ..	Do. ..	15 ,, ,,
Mica ..	Cases ..	50 Cubic feet
Myrabollams ..	Bags ..	16 Cwts. Net
Nux Vomica ..	Robbins ..	14 ,, ,,

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Nux Vomica	Bags	16 Cwts. Net
Nutmegs	Cases	50 Cubic feet
Oil Seeds	Bags	17 Cwts. Net
Other Oils	Cases, Drums or Tanks.	50 Cubic feet
Palmyra Fibre	Pressed Bales	50 ,, ,,
Ditto	Ballots	50 ,, ,,
Ditto	Bundles	8 Cwts.
Pepper	Bags	16 Cwts. Nett
Ditto	Robbins	14 ,, ,,
Plumbago	Bags or Barrels	20 ,, ,,
Poonac Cake	Bundles or Bales	20 ,, ,,
Ditto	Broken Bags	17 ,, ,,
Rice bran	Bags	20 ,, ,,
Rice	Do.	20 ,, ,,
Rubber Seeds	Do.	8 ,, ,, (ea.54 lbs.)
Saltpetre	Do.	20 Cwts. Nett
Sandalwood or Sapan wood.	Bags or bundles, loose.	13 ,, ,,
Sandalwood, Roots		
Sugar	Bags	20 ,, ,,
Tallow	Casks and Cases	18 ,, ,,
Tea	Chests	50 Cubic feet
Tea Refuse	Bags	17 Cwts. Nett
Timber (all kinds) square Logs or Planks		50 Cubic feet
Ditto Round Logs		50 ,, ,,
Ditto otherwise		20 Cwts. Nett
Turmeric	Bags	14 ,, ,,
Trichy Phosphate	Do.	20 ,, ,,
Wheat	Do.	20 ,, ,,
Ditto	Mooras	18 ,, ,,

Horns, Oil Beakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do in boxes	20	..
Alum	20	..
Aniseed	8	..
Arrowroot, in cases	..	50
Asafœtida, in bags	20	..
Do. in boxes	20	..
Apparel	..	50
Bark, in bags	8	..
Barilla	20	..
Bees' Wax	20	..
Betelnut	18	..
Books	..	50
Borax or Tincal	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	at per	cent.
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in robbins	8	..
Do. in boxes	..	50
Do. in bags	10	..
Cassia, all sorts	..	50
Castor Seed	15	..
Chillies, in bags	12	..
Chillies, in robbins	14	..
China root, in bags	11	..
Do. in boxes	..	50
Chiretta	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in chests	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..

TONNAGE SCALE—*(contd.)*

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coffee, in robbins and casks	16	..
Do. in cases	17	..
Coir Yarn and Fibre, screwed bales ..	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed	12	..
Cotton, in bales	..	50
Do. in Piece-goods	..	50
Cowries	20	..
Cutch, in bags	17	..
Dates, wet	20	..
Do. dry..	16	..
Dhall	20	..
Elephants' Teeth, in bulk	16	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	16	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags or bales	12	..
Do. in cases	..	50
Gingelly Seed	17	..
Gram	20	..
Ground Nuts, in shell	12	..
Do. unshelled	16	..
Gums, in cases, not enumerated ..	..	50
Gunny Bags	..	50
Do. Cloth	..	50
Ganjah	..	50
Hemp, in bales	..	50
Hides	..	50
Hoofs, Horn Shavings, and Tips ..	20	..
Horns, Cow, and Buffalo	20	..
Do. Deer	16	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Lard	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Linseed	18	..
Mace, in cases	..	50
Machinery	20	..
Metals	20	..
Myrabollams	17	..
Molasses	20	..
Mother-o'-Pearl, in bags	20	..
Do. chests	20	..
Munjeet	..	50
Mustard Seed	18	..
Niger Seed	17	..
Nutmegs, in chests	..	50
Nux Vomica, in bags or cases	16	..
Oats	12	..
Oil, in cases	20	..
Do. in casks	210 Imperial Gallons.	
Olibanum	18	..
Paddy, in bags	15	..
Peas	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	15	..
Putchuk	10	..
Rape Seed	18	..
Raw Silk, in bales	10	..
Rattans	20	..
Redwood (for Dunnage)	20	..
Rhed, in bales	..	50
Rice, in bags	20	..
Roping, in coils	..	50
Do. lines and twines, in bundles ..	14	..
Do. coir, in coils	10	..
Rum, in casks	210 Imperial Gallons.	
Safflower, in bales	..	50
Sago, in cases	..	50
Sal Ammoniac, in bags	15	..

TONNAGE SCALE—(*contd*).

Articles.	Cwt. per Ton Net.	Cubic feet per Ton.
Sal Ammoniac, in cases	..	50
Saltpetre	20	..
Salt	20	..
Sapan Wood	20	..
Sharks' Fins	16	..
Sealing Wax, in cases	..	50
Seed Lac, in cases	..	50
Do. in bags	16	..
Senna, in bales	..	50
Sarsaparilla	..	50
Shells, rough, in bags	20	..
Shell Lac, in cases	..	50
Do. in bags	16	..
Silk Piece-goods	..	50
Skins	..	50
Soap, country, in cases	..	50
Do. in bags	15	..
Do. in bars	20	..
Stick Lac, in cases	..	50
Do. in bags	16	..
Sugar, including Jaggery, in bags	20	..
Tallow, cases or casks	20	..
Talc	20	..
Tamarind, in cases or casks	20	..
Tapioca	..	50
Tea, in chests	..	50
Timber	..	50
Tobacco, in bales	..	50
Tortoise shell, in chests	..	50
Turmeric, in bags	14	..
Wheat	20	..
Wool, in bales	..	50
All other articles not enumerated, in bales or cases	..	50

RULE.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent, as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton.
Gunjah.
Hemp.
Jute.
Munjeet.
Senna Leaf.
Wool.
Sarsaparilla.

Karachi Chamber of Commerce

TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight the same is to be on the net weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet
Apparel, in cases	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida, in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' Wax, in bags	40 ,,	50 feet

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and Bone dust	20 ,,	20 ,,
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 ,, 17 ,, 18 ,,	20 cwt.
Bones, loose	8 ,,	10 ,,
Books	40 feet	50 feet
Borax, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
†Bran, in Bags (pressed)	10 ,,	..
Bran, in bags (unpressed)	9 ,,	..
Buffalo horns, in bundles	6 ,,	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 ,,	50 ,,
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 ,,	50 ,,
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 ,,	50 ,,
Do. in bags or frazils	8 cwt.	10 cwt.
Coal	20 ,,	20 ,,
Cocoa, in bags	10 ,,	12 ,,
Cocculus Indicus, in bags	13 ,,	16 ,,
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	16 ,,
Coir, in bales	40 feet	50 ,,

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (for 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir in bundles or loose	5 cwt.	6 cwt.
Do. Rope in coils	40 feet	8 ,,
Colocynth, in cases	40 ,,	50 feet
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags		12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimen), in bags .	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed in cases	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt,	16 cwt.
*Cylindrical Packages, Rolls &c. ..	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags ..	17 ,,	20 ,,
Dragoons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases ..	40 feet	..
Flour	18 cwt.	..
Flour Middlings or Sharps, in bags ..	12 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose ..	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn Tips, of any kind, and hoofs ..	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 fee
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed) in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang crushed, in bags	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd*).

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 ,,	50 ,,
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	feet	210 Impl. gals.
Oil-cake, in cakes or lumps (in bags) .	16 cwt.	..
Oil, Cocoanut	11 ,,	..
Oil Seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	..
Rape Seed, Sita, Jamba and other kinds	16 ,,	..
Mustard Seed	16 ,,	..
Khorassan	16 ,,	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 ,,	16 ,,
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in double bags (1½ cwt.)..	13 ,,	16 ,,
Do. in single bags (1¼ cwt.)..	14 ,,	17 ,,
Do. in double bags (1¼ cwt.).	14 ,,	17 ,,
Do. in bags (1½ cwt.) ..	14 ,,	17 ,,
Rails, iron or steel	20 ,,	..
Rattans, in bundles	13 ,,	16 cwt.
Do. Ground	13 ,,	16 ,,

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or Kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian Maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales ..	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	40 ,,	50 ,,
Timber, Teak: round (one-fifth off) ..	..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd*).

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 ,,	14 ,,
Whanghese (*vide* Canes)	13 ,,	16 ,,
Wheat	18 ,,	20 ,,
White peas	18 ,,	..
Wines and Spirits, in casks	40 feet	50 feet
Do. in cases	40 ,,	50 ,,
Wool, in screwed bales	40 ,,	50 ,,
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	50
Cloves, in bags	8	..
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coffee, in barrels	16	..
Coir, loose	12	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd*).

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cutch, in boxes	20 gross	..
Dhall, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 puns or 4 hhd	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld*).

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Stick lac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks	20	..
Tamarind, in casks	20	..
Tea, in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadee)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Til seed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges.

AUTHORIZED BY THE

BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1	per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½	„
3.	On purchasing ditto, when funds are provided by the Agent	5	„
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5	„
5.	On returns for consignments, if made in produce	2½	„
6.	On returns of consignments, if in Bills, Bullion or Treasure	1	„
7.	On accepting bills against consignments ..	1	„
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½	„
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com	
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½	per cent.

11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived .. .. 2½ per cent.

12. On guaranteeing, Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money .. .. 2½ ,,

13. On *del-credere*, or guaranteeing the due or realisation of sales .. .. 2½ ,,

14. On the management of Estates for Executors or Administrators .. .. 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading .. .. 2½ ,,

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not .. .. 2½ ,,

17. On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive .. .. 5 ,,

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 ,,

19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file .. .. .. 2½ ,,

20. On realising inwards freight, inward troop, emigrant, or cabin passage money .. .. 2½ per cent.

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods .. .. 2½ „

If Treasure, Precious Stones or Jewellery .. .. 1 „

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch .. .. .. 2½ „

22. On effecting Insurance, whether on lives or property .. .. 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium .. .. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange .. .. 1 „

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them.. 2½ „
Or if recovered by such means .. .. 5 „

26. On Bills of Exchange returned dishonoured .. 1 „

27. On collecting house-rent .. .. .. 2½ „

28. On ship's disbursements .. .. .. 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* .. .. .. 2½ „

30. On granting Letters of Credit .. .. .. 1 „

31.	On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ per cent.
32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½ ,,
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ ,,

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									10	0	0	0	14	0	Inland.
252	0	0	22	0	0	4	0	0	4	0	0	0	6	0	
252	0	0	22	0	0	4	0	0	4	0	0	0	6	0	
40	0	0	4	0	0	1	8	0	2	0	0	0	3	0	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
16	0	0	..			8	0	0	0	1	0	..			
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												0	2	0	Inland.
..			..			8	0	0	..			3	0	0	Mail.
												1	8	0	Inland.
..			..			5	0	0	..			1	8	0	Mail.
												1	0	0	Inland.
..			..			5	0	0	..			0	6	0	Mail.
												0	4	0	Inland.

BOMBAY.—Public Holidays—1924.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled "The Negotiable Instruments Act, 1881", including the New Year's Day (1st January), Good Friday (18th April) and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	1st January	..Tuesday ..	..1 Day.
Maha Shivratri ..	3rd March ..	..Monday ..	..1 „
Jamshedi Naoroz ..	21st March	..Friday ..	..1 „
Holi (2nd Day) ..	22nd March	..Saturday ..	..1 „
Good Friday ..	18th April ..	..Friday ..	..1 „
Easter Saturday & Monday	19th & 21st April	..Saturday & Monday	2 Days.
Ramzan-Id ..	6th May ..	..Tuesday ..	..1 Day.
Empire Day ..	24th May ..	..Saturday ..	..1 „
Birthday of His Majesty The King-Emperor.	3rd June ..	..Tuesday ..	..1 „
Zarthost-No-Diso ..	16th June ..	..Monday ..	..1 „
Ashura	12th August ..	..Tuesday ..	..1 „
Cocoanut Day ..	14th August ..	..Thursday ..	..1 „
Gokul Ashtami (2nd Day)	23rd August	..Saturday ..	..1 „
Ganesh Chaturthi and Samvatsari	2nd September	..Tuesday	..1 „
Parsi New Year ..	8th&9th September	Monday&Tuesday	..2 Days.
Dussera	7th October	..Tuesday ..	..1 Day.
Divali	27th, 28th & 29th October.	Monday, Tuesday & Wednesday	3Days.
Christmas	24th, 25th & 26th December.	Wednesday, Thursday & Friday.	3 „
New Year's Eve ..	31st December	.. Wednesday	..1 Day.

Notes.—(1)—No days are notified as holidays on account of Ramnavami (13th April), Bakri-d (13th July), Khordad Sal (14th September), and Barawafat (12th October), as these festivals fall on days which are declared to be holidays under the Section referred to above.

(2)—If any of the Muhammadan holidays notified above does not fall on the day notified, the Muhammadan servants of Government may be granted a sectional holiday on the day on which the holiday is actually observed *in addition* to a holiday on the day notified.

Holidays under Charter-Parties—1924.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1924:—

New Year	1st January	Tuesday	1 Day.
Holi (2nd Day)	22nd March	Saturday	1 „
Good Friday	18th April	Friday	1 „
Empire Day	24th May	Saturday	1 „
Birthday of His Majesty The King-Emperor.	3rd June	Tuesday	1 „
Ashura	12th August	Tuesday	1 „
Cocoanut Day	14th August	Thursday	1 „
Gokul Ashtami (2nd Day).	23rd August	Saturday	1 „
Ganesh Chaturthi and Samvatsari.	2nd September	Tuesday	1 „
Dussera	7th October	Tuesday	1 „
Divali	28th October	Tuesday	1 „
Christmas	25th December	Thursday	1 „

BENGAL.—Public Holidays—1924.

Under Section 25 of the Negotiable Instruments Act XXVI of 1881, the Governor in Council hereby declares the following days to be Public Holidays during the year 1924:—

New Year's Day	1st January	Tuesday	1 Day.
Sri Panchami	9th February	Saturday	1 „
Doljatra	21st March	Friday	1 „
Good Friday	18th April	Friday	1 „
Easter Saturday	19th April	Saturday	1 „
Easter Monday	21st April	Monday	1 „
Id-ul-Fiter	6th May	Tuesday	1 „
Empire Day	24th May	Saturday	1 „
Birthday of His Majesty The King-Emperor.	3rd June	Tuesday	1 „
Dasahara	12th June	Thursday	1 „
Half-Yearly Closing of Banks' Accounts.	30th June	Monday	1 „
Muharram	11th & 12th August	Monday & Tuesday	2 Days.
Janmastami	22nd August	Friday	1 Day.
Durga and Lakshmi Pujas.	6th, 7th, 8th & 13th October.	Mon., Tues., Wed., & Monday.	4 Days.
Kali Puja	27th & 28th Oct.	Mon. & Tuesday	2 „
Jagadhatri Puja	5th November	Wednesday	1 Day.
Christmas Eve	24th December	Wednesday	1 „
Christmas Day	25th December	Thursday	1 „
The First and Second days following Christmas day.	26th & 27th Dec.	Fri. & Saturday	2 Days.
Last Day of the Year	31st December	Wednesday	1 Day.

(*a*) Sundays, New Year's Day, Good Friday (18th April) and Christmas Day are Public Holidays under the Act.

(*b*) As Chaitra Sankranti (13th April), Id-Uz-Zuha (13th July), Mahalaya (28th September), the first days of Durga and Lakshmi Pujas (5th and 12th October), fall in the year 1924 on Sundays which are holidays under the Act, they are not included in the list of Public Holidays separately declared above for the year.

Holidays under Charter-Parties—1924

The Committee of the Bengal Chamber of Commerce, empowered on that behalf by the Resolution passed at a General Meeting of the Chamber, held on the 5th December 1888, do hereby declare that the Holidays specified below shall be the Holidays during the year 1924 recognised by the Chamber, under Charter-Parties and Shipping Orders, as Holidays according to the custom of the Port:—

New Year's Day	1st January	Tuesday	1 Day
Sri Panchami	9th February	Saturday	1 „
Good Friday	18th April	Friday	1 „
Easter Saturday	19th April	Saturday	1 „
Easter Monday	21st April	Monday	1 „
Birthday of His Majesty The King-Emperor.	3rd June	Tuesday	1 „
Durga Puja	6th October	Monday	3Days.
	7th October	Tuesday	
	8th October	Wednesday	
Lakshmi Puja	13th October	Monday	1 Day.
Kali Puja	28th October	Tuesday	1 „
Jagadhatri Puja	5th November	Wednesday	1 „
Christmas Eve	24th December	Wednesday	1 „
Christmas Day and the day following	25th & 26th Dec.	Thurs. & Friday	2Days.

N.B.—All Sundays are holidays.

MADRAS.—Public Holidays—1924.

Under Section 25 of the Negotiable Instruments Act XXVI of 1881, His Excellency the Governor in Council has declared the following days to be Public Holidays in the year 1924:—

New Year's Day	1st January	Tuesday	1 Day.
Pongal	14th January	Monday	1 „
Mahasivaratri	3rd March	Monday	1 „
Telugu New Year's Day	5th April	Saturday	1 „
Good Friday	18th April	Friday	1 „
Easter	19th & 21st April.	Saturday & Monday	2Days.
Ramzan	6th May	Tuesday	1 Day.
Empire Day	24th May	Saturday	1 „
King-Emperor's Birthday	3rd June	Tuesday	1 „
Muharam (last day)	12th August	Tuesday	1 „
Avani Avittam	14th August	Thursday	1 „
Sri Jayanti	23rd August	Saturday	1 „
Vinayaka Chaturthi	2nd September	Tuesday	1 „
Ayuda Puja	6th October	Monday	1 „
Deepavali	27th October	Monday	1 „
Christmas Day	25th December	Thursday	1 „
Christmas	26th, 27th, 30th, & 31st Dec.	Friday, Satur. Tues., and Wednesday	4Days.

N.B.—No days are notified as holidays on account of Bogi Pandigai (13th January), Tamil New Year's Day (13th April), Bakri-Id (13th July), Mahalaya Amavasya (28th September), and Barawafat (12th October), as these festivals fall on days which are declared to be holidays under the Section referred to above.

KARACHI.—Public Holidays—1924.

The Committee of the Karachi Chamber of Commerce do hereby declare that the Holidays specified below shall be the Holidays during the year 1924, sanctioned by Government under Section 25 of Act XXVI of 1881 (entitled "The Negotiable Instruments Act, 1881"):—

New Year's Day ..	.. 1st January	..Tuesday ..	..1 Day.
Maha Shivratri ..	.. 3rd March	..Monday ..	..1 ,,
Jamshedi Nowroz	..21st March..	..Friday ..	..1 ,,
Holi	..22nd March	..Saturday ..	..1 ,,
Chetichand ..	.. 5th April	..Saturday ..	..1 ,,
Good Friday ..	..18th April ..	..Friday ..	..1 ,,
Easter	..19th and 21st April	Saturday & Monday	2 Days.
Ramzan-Id ..	.. 6th May ..	..Tuesday ..	..1 Day.
Empire Day ..	..24th May ..	..Saturday ..	..1 ,,
Birthday of His Majesty The King-Emperor.	3rd June ..	..Tuesday ..	..1 ,,
Zarthost-No-Diso ..	..16th June ..	..Monday ..	..1 ,,
Mohurrum	..12th August	..Tuesday ..	..1 ,,
Cocoanut Day ..	..14th August	..Thursday ..	..1 ,,
Gokal Ashtami ..	..23rd August	..Saturday ..	..1 ,,
Ganesh Chaturthi ..	.. 2nd September	..Tuesday ..	..1 ,,
Parsi New Year ..	.. 8th & 9th Sep.	..Mon. & Tuesday	..2 Days.
Dassera	.. 7th October	..Tuesday ..	..1 Day.
Divali	..27th & 28th Oct.	..Monday & Tuesday.	2 Days.
Guru Nanak's Birthday	..11th November	..Tuesday ..	..1 Day.
Christmas	..24th, 25th & 26th December.	Wed. Thurs. & Fri.	3 Days.
New Year's Eve ..	..31st December	..Wednesday..	..1 Day.

Holidays under Charter-Parties—1924.

(Recognised by the Chamber under Charter-Parties and Shipping Orders according to the custom of the Port).

New Year's Day ..	.. 1st January	..Tuesday ..	..1 Day.
Holi ..	..22nd March	..Saturday ..	..1 ,,
Good Friday ..	..18th April ..	..Friday ..	..1 ,,
Ramzan-Id ..	.. 6th May ..	..Tuesday ..	..1 ,,
Birthday of His Majesty The King-Emperor.	3rd June ..	..Tuesday ..	..1 ,,
Mohurrum	..12th August	..Tuesday ..	..1 ,,
Cocoanut Day ..	..14th August	..Thursday ..	..1 ,,
Gokal-Ashtami ..	..23rd August	..Saturday ..	..1 ,,
Dassera	.. 7th October	..Tuesday ..	..1 ,,
Divali	..28th October	..Tuesday ..	..1 ,,
Christmas	..25th December	..Thursday ..	..1 ,,

CALENDAR FOR 1923.

1923.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
FEB.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	...	...	...
MAR.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
APRIL	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	...	...	...	...	...
MAY	...	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
JUNE	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30

1923.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
AUG.	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
SEPT.	...	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	...	...	...	...	...	...
OCT.	...	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
NOV.	...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	...
DEC.	..	..	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	..	...	...	...	...

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